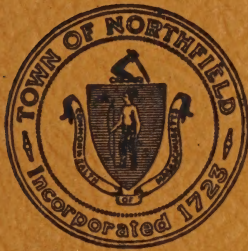


ANNUAL REPORT

OF THE TOWN OFFICERS OF

NORTHFIELD

MASSACHUSETTS



FOR THE YEAR ENDING DECEMBER 31st

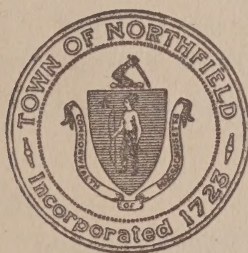
1946

ANNUAL REPORT

OF THE TOWN OFFICERS OF

NORTHFIELD

MASSACHUSETTS



FOR THE YEAR ENDING DECEMBER 31st

1946

Town Officers

Moderator

William F. Hoehn

Town Clerk

Josephine S. Haskell

Treasurer

Charles F. Slate

Selectmen

Ernest A. Parker, Chairman

George W. Carr

George H. Sheldon

Assessors

Clifford A. Field

Term Expires 1947

Ernest A. Parker

Term expires 1948

Fred S. Merrifield

Term expires 1949

Tax Collector

Charles F. Slate

School Committee

Irving J. Lawrence

Term expires 1947

Lillian G. Wells

Term expires 1948

Sidney H. Given

Term expires 1949

Library Trustees

Mercy A. Brann

Term expires 1947

Joseph W. Field

Term expires 1947

C. Ina Merriman

Term expires 1948

Robert B. Jack

Term expires 1948

Horace H. Morse

Term expires 1949

Mary G. Parker

Term expires 1949

Cemetery Commissioners

George N. Kidder

Term expires 1947

Joseph J. Bartus

Term expires 1948

Carlton W. Holton

Term expires 1949

Tree Warden

Dean Williams

Constables

Murray M. Hammond

Harry M. Haskell

Joseph G. Morgan

Martin E. Vorce

Planning Board

George McEwan 1947

Fred I. Bolton 1949

Frank W. Williams 1948

William E. Park 1950

Ferd A. Holton 1951

Accountant

Fred H. Doolittle

Chief Fire Department

Charles L. Johnson

Superintendent of Roads

Ralph V. Gibson

Gipsy Moth Agent

Frank W. Anderson

Forest Fire Warden

Charles L. Johnson

Deputy Forest Fire Wardens

Herman Fisher

Carlton Holton

Edward C. Bolton

Clifford L. Bolton

Charles L. Gilbert

George Barlow

Fred Blanchard

James E. Dresser

Public Weighers

George O. Dunnell

F. Myron Dunnell

Clarence H. Spaulding

Fred B. Kelly

Richard W. Borrows

Robert Schepp

Inspection, Meat, Provisions and Slaughtering

Horace W. Bolton

Sealer of Weights and Measures

Dean W. Williams

Cattle Inspector

Gilbert S. Hammond

Fence Viewers

Lucky O. Clapp

Laurence M. Hammond

Carlton W. Holton

Surveyors Wood and Timber

James E. Dresser

Fred I. Bolton

Field Drivers

Robert H. Schepp

James R. Dale

Clarence K. Webber

Dog Officer

Gilbert S. Hammond

Registrars of Voters

Harry L. Gingras

Charles L. Gilbert

Charles L. Johnson

Finance Committee

Helen E. McNeil

Term expires 1947

Richard G. Holton

Term expires 1947

Dorothy L. Miller

Term expires 1948

George McEwan

Term expires 1948

Fred I. Bolton

Term expires 1949

Walter H. Hyde

Term expires 1949

REPORT OF THE
Board of Selectmen

The Selectmen of the Town of Northfield submit for your consideration the records of the work of the past year ending December 31, 1946.

Attention is called to an article inserted in the warrant by our Board, asking for an appropriation for painting the interior and exterior of the Town Hall. This renovation is urgently needed, and we trust that the matter will receive the serious consideration of the voters.

At the death of Mr. Charles C. Stearns 120 copies of "The Puritan Outpost," belonging to the Town and of which Mr. Stearns had charge were turned over to the Board of Selectmen. Nineteen were distributed to the Senior Class of 1946, leaving a balance of 101 copies on hand at the present time.

Respectfully submitted,

ERNEST A. PARKER
GEORGE W. CARR
GEORGE H. SHELDON

REPORT OF THE Town Treasurer

Balance January 1, 1946	\$ 50,489.58	
Receipts 1946	168,585.83	
		\$219,075.41
Payments for Warrants	\$173,818.88	
Cemetery Funds Deposited per Warrants	1,050.00	
Cash on hand December 31, 1946	1,004.98	
Franklin County Trust Co.	43,201.55	
		\$219,075.41

Franklin County Trust Co. of Greenfield

Balance December 31, 1946 per statement		\$ 53,131.01
Outstanding checks December 31, 1946 per list	\$ 9,929.46	
Balance December 31, 1946 per check book	43,201.55	
		\$ 53,131.01

Respectfully submitted,

Charles F. Slate Treasurer

Treasurer's Report of Trust Funds

Edward D. Priest and Others—West Northfield Cemetery Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 3,170.00	\$ 4,000.00	\$ 7,170.00
On hand December 31, 1946		3,170.00	4,000.00	7,170.00
Receipts of interest				233.71

J. W. Cowles Center Cemetery Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 2,000.00		\$ 2,000.00
On hand December 31, 1946		2,000.00		2,000.00
Receipts of interest				40.20

Calvin Stearns Center Cemetery Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 500.00		\$ 500.00
On hand December 31, 1946		500.00		500.00
Receipts of interest				10.05

Belcher Center School Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 1,050.00	\$ 200.00	\$ 1,250.00
On hand December 31, 1946		1,050.00	200.00	1,250.00
Receipts of interest				26.10

Belcher Center Cemetery Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
On hand December 31, 1946		1,000.00	1,000.00	2,000.00
Receipts of interest				47.15

Lottie Evans Charity Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 725.94		
Interest 1946		14.58		\$ 740.52

George F. Morgan Charity Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 3,000.00		\$ 3,000.00
On hand December 31, 1946		3,000.00		3,000.00
Receipts of interest				60.30

Surplus Revenue School Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 1,600.00		\$ 1,600.00
On hand December 31, 1946		1,600.00		1,600.00
Receipts of interest				32.16

Belcher Library Fund

	Savings	Deposits	Securities	Total
On hand January 1, 1946		\$ 9,439.01	\$ 300.00	\$ 9,739.01
On hand December 31, 1946		9,439.01	300.00	9,739.01
Receipts of interest				197.15

Charles P. Dickinson Library Book Fund

	Savings	Deposits	Securities	Total
On hand December 31, 1946		3,000.00		3,000.00
Receipts of interest				60.30

Post-War Rehabilitation Fund

	Interest	Securities	Total
On hand January 1, 1946	\$ 404.53	\$ 10,000.00	\$ 10,404.53
Receipts of interest 1946	250.00		
	Savings	Deposits	
On hand December 31, 1946	\$ 654.53	\$ 10,000.00	\$ 10,654.53

Mary H. Callender Mt. Hermon Cemetery Fund

	Savings Deposits	Securities	Total
Bequest received from			
Attorney Davenport—	\$ 500.00		\$ 500.00
On hand December 31, 1946	500.00		500.00
Receipts of interest from Attorney Davenport			\$ 173.00

Cemetery Perpetual Care Funds

On hand January 1, 1946			\$10,664.75
On hand December 31, 1946			11,714.75
Receipts of interest		\$ 215.54	
Receipts of Bequests		1,050.00	1,265.54
Deposited in Savings Bank	\$ 1,050.00		
Interest transferred to town		215.54	1,265.54

LIST OF CEMETERY PERPETUAL CARE FUNDS

Center Cemetery			
Augustus W. Holton	\$100.00	Louis F. Bartlett	100.00
Carpenter Winchester	100.00	Sherman Nye Bartlett	100.00
Thomas R. Callender	50.00	John F. Rice	100.00
John E. Nye	100.00	Hezekiah and Elizabeth	
Clinton A. Ware	150.00	Stratton	80.00
George Hastings and		Hezekiah and Mollie	
Dr. Stratton White	100.00	Stratton	80.00
Isaac Cook and		Rufus and Asenath	
Wright Stratton	100.00	Stratton	80.00
John L. Mattoon	100.00	William H. Phelps	200.00
Sarah E. Minat	150.00	Elizabeth M. Purple	200.00
James Pickard	100.00	Sarah Jane Whithead	50.00
William R. Moody	100.00	Bessie Severance	100.00
Charles Alexander and		Lewis Fowler	50.00
Richard Colton	200.00	Jessamine W. Polhemus	100.00
A. M. D. Alexander	300.00	Adeline W. Moody	100.00
James White	100.00	Mrs. Norman MacGaffin	50.00
Katherine Gaeng	100.00	Clara B. Torrey	100.00
Elijar E. Belding	100.00	Herbert E. Robbins	200.00
Elijar Belding	125.00	Samuel E. Walker	200.00
Lucy M. Webster	500.00	J. I. Greenleaf	300.00
Augustus L. Day	100.00	M. Margaret Laird	100.00
Charles Merriman and		Albert S. Brigham	100.00
Cornelius Hilliard	300.00	Mary L. Wright	125.00
Rose A. Holton	100.00	Charles Blackmer	50.00
J. Wesley Mann	100.00	M. Bemis and Otis Field	50.00
Andrew E. and		Alvin Long	50.00
Arthur H. Lyman	400.00	Dorothy P. Bruce	150.00
Edward B. Stearns	50.00	George - Artemus -	
B. F. Field and		Marshall Nye	200.00
Charles Pomeroy	100.00	Johnson Fund	123.06
Charles Osgood	300.00	Cora B. Preston and	
		Asa Holton	100.00

George C. Stebbins	50.00	Samuel Pratt	25.00
Charles Stebbins	100.00	George M. Chamberlain	75.00
Levi Fay	150.00	Ada E. Chamberlain and	
Harvey J. Evans	50.00	Sarah Morgan	75.00
Walter D. Crane	100.00	Charles C. Morgan	100.00
South Mountain Cemetery		Marcellus D. Stratton	100.00
Alice J. Bigelow	\$100.00	Elvira A. Morgan	50.00
West Northfield Cemetery		M. Maria Foss	200.00
George W. Snow	\$200.00	Elisa Groves	51.69
Henry M. Yerrington	100.00	Ritta R. Barrett	100.00
'Pennock' Cemetery Fund	100.00	Fred W. Ruggles	100.00
Cora B. Preston and		Inez E. Holton	50.00
Pitts W. Preston	100.00	Mary A. Stratton	100.00
Northfield Farms Cemetery		Ernest C. Field	100.00
Leroy Weatherhead	\$ 75.00	Larkin E. Fisher and	
Oscar and Frank V.		Frank Lucy Ross	50.00
Wood	50.00	Henry W. Montague	200.00
Rufus Stratton and		James and William	
Oren Darling	150.00	Merriam	100.00
William H. Stratton	100.00	Mount Hermon Cemetery	
Asahel and Alner		Henry F. Cutler	\$100.00
Sawyer	100.00	Horace F. Holton	100.00
Elisha and Elihu		L. Lormier Drury	100.00
Stratton	200.00	Alice V. Watson	150.00
Samuel A. Holton	200.00		
Brigham Gage and			
David Clowes	100.00		

REPORT OF THE Tax Collector

Tax Titles

Balance January 1, 1946			\$ 1,181.17
Tax Titles taken:			
Taxes 1944	\$	31.68	
Taxes 1945		36.93	
Added to Tax Titles:			
Taxes 1946	\$	155.23	
Interest and costs		32.57	256.41
			1,437.58
Tax titles redeemed 1946			817.29
Balance December 31, 1946 per list			620.29
			1,437.58

Taxes 1944

Outstanding January 1, 1946		\$ 4,595.98
Payments to Treasurer	\$	4,564.30
Tax title taken		31.68
		\$ 4,595.98

Taxes 1945

Outstanding January 1, 1946		\$11,530.66
Payments to Treasurer	\$	7,483.33
Abatement		2.00
Tax titles taken		36.93
Outstanding December 31, 1946		4,008.40

Taxes 1946

			\$11,530.66
Committments per warrants	\$73,773.96		
Additional Committments	10.00	\$73,783.96	
Abatement after payment refunded	21.10		
Abatement after payment to be refunded	2.00	23.10	\$73,807.06
Payments to Treasurer	\$62,042.39		
Abatements	839.30		
Added to Tax Titles	155.23		
Outstanding December 31, 1946	10,770.14		\$73,807.06

Motor Vehicle Excise Taxes 1945

Outstanding January 1, 1946	\$ 204.49	
Additional Commitments	40.64	
Abatement after payment refunded	1.92	
		247.05
Payments to Treasurer	\$ 241.13	
Abatements	5.92	
		\$ 247.05

Motor Vehicle Excise Taxes 1946

Commitments per Warrants	\$ 3,607.79	
Abatement after payment refunded	8.51	
		\$ 3,616.30
Payments to Treasurer	\$ 3,211.51	
Abatements	52.28	
Outstanding December 31, 1946	352.51	
		\$ 3,616.30

Interest and Costs on Taxes

Collections of 1946 Interest:		
Levy of 1944	\$ 346.00	
Levy of 1945	204.66	
Levy of 1946	33.83	
		584.49
Motor Vehicle Excise Interest:		
Levy of 1945	\$ 5.42	
Levy of 1946	7.82	
		13.24
Costs of Taxes:		
Levy of 1944	\$ 21.95	
Levy of 1945	6.65	
Levy of 1946	7.70	
		36.30
Costs of Motor Vehicle Excise:		
Levy of 1945	\$ 17.70	
Levy of 1946	9.80	
		27.50
		\$ 661.53
Payments to Treasurer 1946		
Interest	\$ 597.73	
Costs	63.80	
		\$ 661.53

Respectfully submitted,

CHARLES F. SLATE, Collector of Taxes.

REPORT OF THE
Town Accountant

In compliance with the provisions of Chapter 41 of the General Laws, I submit the following report of the Accountant's Department for the calendar year ending December 31, 1946, including the source of all receipts, detail of appropriations and expenditures, statement of trust funds and town debt, and a balance sheet showing the financial condition of the town, January 1, 1947.

FRED H. DOOLITTLE,
Town Accountant.

ANALYSIS OF TREASURER'S RECEIPTS

Taxes from 1944	\$ 4,564.30	
Taxes from 1945	7,483.74	
Taxes from 1946	62,042.39	
		\$74,090.40
Tax Title	817.29	
Tax Title, Redemption and Costs	153.83	
		\$ 971.12
Motor Vehicle Excise for 1945	241.13	
Motor Vehicle Excise for 1946	3,211.51	
		\$ 3,452.64
From State:		
Income Tax	\$ 9,825.50	
Corporation Tax	4,045.38	
Reimbursement for Loss of Taxes	184.29	
Gas Tax	4,507.40	
		\$18,562.57
Licenses:		
Selectmen	\$ 62.00	
Health	25.00	
		\$ 87.00
Dog License	\$ 488.80	
Withholding Tax	3,042.90	
		\$ 3,531.70

From County:

Dog Fund	\$ 386.64	
Court Fines	100.00	
		\$ 486.64

From State:

Highways, Chapter 81, 1945	\$ 1,354.46	
Highways, Chapter 81, 1946	13,234.82	
Highways, Chapter 90, 1946	2,000.00	
Mass. State School Fund	6,316.14	
Union Superintendent	676.67	
Vocational Education	297.56	
Tuition and Transportation	1,040.38	
Meal Tax	1,190.82	
Inspection of Animals	28.75	
		\$25,939.60

Protection of Persons and Property

Sealer's Fees	\$ 44.77	
Fire Department	17.00	
		\$ 61.77

Health

Nurse Fees	\$ 307.00
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Charities

State Temporary Aid	\$ 294.16	
State A.D.C.	845.82	
State O.A.A.	17,330.42	
U.S. Grant O.A.A.	13,895.57	
U.S. Grant O.A.A. Administrator	464.17	
U.S. Grant A.D.C. Administrator	6.72	
U.S. Grant A.D.C.	1,029.01	
		\$33,865.87

Schools

Tuition	\$ 140.00
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Unclassified

Collector's Fees	\$ 63.80
Town Hall, rent	292.50
Library Fines	134.05
Machinery Account	3,274.29
Sale of Northfield History	5.30
Sale of School Lot	50.00
Sale of Snow Plow	25.00

Interest

Interest on

			\$ 3,844.94
Deferred Taxes	\$	597.13	
G.F. Morgan Fund		60.30	
Elisha Alexander Fund		20.20	
Surplus Revenue		32.16	
Belcher Center School Fund		26.10	
Cemetery Funds (Treasurer)		248.37	
Cemetery Funds (Selectmen)		3.03	
Cemetery Funds (Belcher)		47.15	
Cemetery Funds (Stearns)		10.05	
Cemetery Funds (Mary Calender)		173.00	
Cemetery Funds (West Northfield)		241.08	
Library Fund		197.15	
C.P. Dickinson Book Fund		60.30	
Post War Rehabilitation Fund		250.00	
			\$ 1,966.22

Cemeteries

Perpetual Care Funds	\$	1,050.00	
Sale of Lots		130.00	
			\$ 1,180.00

Refunds

Schools		16.86	
Town Hall		.30	
George Rist		25.00	
Town Truck Insurance		7.23	
A.D.C.		15.00	
O.A.A.		31.55	
Nurse, Car Registration		3.00	
Burrows Adding Machine		1.40	
			\$ 100.34

Total Cash Receipts for 1946	\$168,585.83
Cash on Hand January 1, 1946	50,489.58
	\$219,075.41

EXPENDITURES

Town Hall

Appropriation		\$ 2,000.00
	Payments	
Harry M. Haskell		550.00
F. M. Dunnell		602.74
Western Mass. Electric Co.		198.36
H. W. Hammond		40.11

Leavis & Bolton	59.89
Com. of Public Safety	5.00
Northfield Water Co.	24.44
W. D. Miller	26.90
Irish & Morgan	33.17
C. L. Johnson	3.00
Avery's Store	5.63
Royal Cleaners & Dyers	22.00
Ray's Radio Service	70.20
Alfred Holton	58.90
J. J. Bartus	97.00
Albert Anderson	2.00
George Partridge	21.46
Northfield School for Girls	.70
Clark's Hardware	67.40
A. L. Goodrich	12.00
Leonard Gauard	2.50

\$ 1,894.40

Unexpended Balance to Revenue

105.60

\$ 2,000.00

Town Hall Kitchen

Appropriation

\$ 1,000.00

Payments

Northfield School for Girls

\$ 198.98

Leavis & Bolton

246.17

\$ 445.15

Unexpended Balance to Revenue

554.85

\$ 1,000.00

Selectmen

Appropriation

\$ 600.00

Payments

Fred A. Holton

\$ 15.00

Ross L. Spencer

15.00

George H. Sheldon

185.00

George W. Carr

200.00

Ernest A. Parker

185.00

\$ 600.00

Selectmen's Expense Account

Appropriation

\$ 100.00

Appropriation by Transfer

2.36

Total Credits

\$ 102.36

Payments

Fred A. Holton	\$	1.50	
George H. Sheldon		16.76	
Ernest A. Parker		8.50	
Telephone		9.75	
Selectmen's Association		9.00	
Wildcat Bounty		10.00	
Northfield Press		1.50	
Greenfield Recorder		1.00	
Hobbs & Warren		5.77	
Com. of Public Safety		.40	
Gilbert Hammond		27.03	
C. L. Johnson		6.00	
Peter Yarmac		8.15	
Registry of Deeds		3.00	
			\$ 102.36

Moderator and Counsel

Appropriation	\$	250.00
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Payments

William F. Hoehn	\$	15.00	
Stoddard, Ball & Bartlett		225.34	
	\$	240.34	
Unexpended Balance to Revenue		9.66	
			\$ 250.00

Tax Collector

Appropriation	\$	500.00
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Payments

Charles F. Slate	\$	500.00	
			\$ 500.00

Tax Collector (Expense Account)

Appropriation	\$	150.00
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Payments

Charles F. Slate	\$	2.00	
Ramd-Shaw Agency		5.00	
M. C. Skilton		47.85	
Hobbs & Warren		82.16	
Bookstore		2.25	
Northfield Press		10.74	
			\$ 150.00

Treasurer

Appropriation	\$	600.00
---------------	----	--------

Payments

Charles F. Slate	\$	600.00	
			\$ 600.00

Treasurer
(Expense Account)

Appropriation \$ 140.00

Payments

M. C. Skilton	\$	69.76
Charles F. Slate		35.66
Franklin Co. Trust Co.		19.53
Northfield Press		3.76
C. H. Demond		2.00

	\$	130.71
Unexpended Balance to Revenue		9.29

\$ 140.00

Town Clerk

Appropriation, salary \$ 300.00

Payments

Josephine S. Haskell	\$	300.00
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\$ 300.00

Town Clerk
(Expense Account)

Appropriation \$ 40.00

Payments

Josephine S. Haskell	\$	13.67
Robinson Seal Co.		3.00
Hobbs & Warren		1.09

	\$	17.76
Unexpended Balance to Revenue		22.24

\$ 40.00

Election and Registration

Appropriation \$ 700.00

Payments

Registrars	\$	272.00
Election Officers		205.00
Northfield Press		54.25
Johnson & Johnson		1.25
Josephine S. Haskell		15.77

	\$	548.27
Unexpended Balance to Revenue		151.73

\$ 700.00

**Assessors
(Typewriter)**

Appropriation	\$ 120.00	
Appropriation by Transfer	11.45	
Total Credits		\$ 131.45
Payments		
Valley Office Supply Co.	\$ 131.45	
		\$ 131.45

Assessors and Clerk

Appropriation		\$ 1,250.00
Payments		
Fred Merrifield	\$ 250.00	
Clifford A. Field	250.00	
Ernest A. Parker & Clerk	750.00	
		\$ 1,250.00

**Assessors and Clerk
(Expense Account)**

Appropriation	\$ 100.00	
Appropriation by Transfer	40.44	
Total Credits		\$ 140.44
Payments		
Hobbs & Warren	\$ 73.79	
Valley Office Supply Co.	15.75	
C. H. Demond	17.75	
Robinson Seal Co.	10.75	
Assessors Association	6.00	
Fred Merrifield	2.00	
Clifford Field	2.00	
Ernest Parker	12.40	
		\$ 140.44

Accountant

Appropriation		\$600.00
Payments		
Fred H. Doolittle	\$ 600.00	
		\$ 600.00

**Accountant
(Expense Account)**

Appropriation			\$	40.00
	Payments			
Commonwealth of Mass.	0	13.78		
C. H. Demond		3.96		
The Bookstore		1.80		
Hobbs & Warren		3.83		
Fred H. Doolittle		13.87		
			\$	37.24
Unexpended Balance to Revenue		2.76		
			\$	40.00

Fire Department

Appropriation			\$	1,700.00
	Payments			
F. M. Dunnell	\$	104.90		
New England Tel & Tel. Co.		73.16		
American LaFrance Co.		218.90		
David Dane		196.42		
Colton's Insurance Agency		155.00		
E. M. Gurlow, Inc		12.30		
Tenney Farms		1.97		
W. Podlinski		10.85		
Morgan's Garage		39.11		
R. H. Wilson		2.50		
Johnson & Johnson		9.50		
Frank Anderson		22.00		
John Hurley		3.00		
Grass Fires		12.00		
Sundry Persons (Pay Roll)		539.75		
			\$	1,402.95
Unexpended Balance to Revenue		297.05		
			\$	1,700.00

Water Holes

Appropriation			\$	125.00
	Payments			
J. V. McNeil	\$	112.00		
Frank Anderson		13.00		
			\$	125.00

Hydrant Service

Appropriation			\$	400.00
	Payments			
Northfield Water Co.	\$	400.00		
			\$	400.00

Constable Pay

Appropriation	\$ 200.00	
Appropriation by Transfer	55.72	
Total Credit		\$ 255.72
	Payments	
H. M. Haskell	\$ 130.64	
M. E. Vorce	57.35	
Richard Hiller	4.22	
M. M. Hammond	11.82	
Joseph Morgan	22.60	
W. K. Parker	3.50	
Dean Williams	3.00	
G. Hammond	22.59	
		\$ 255.72

Inspection of Animals

Appropriation	\$ 100.00	
Appropriation by Transfer	28.18	
Total Credit		\$ 128.18
	Payments	
Arthur Bolton	\$ 25.00	
Gilbert Hammond	103.18	
		\$ 128.18

Sealer of Weights and Measures

Appropriation	\$ 150.00	
	Payments	
Dean Williams	\$ 125.00	
Robinson Seal Co.	9.68	
	\$ 134.68	
Unexpended Balance to Revenue	15.32	
		\$ 150.00

Inspection of Meat and Slaughter

Appropriation	\$ 200.00	
	Payments	
Horace W. Bolton	\$ 195.25	
Unexpended Balance to Revenue	4.75	
		\$ 200.00

Insurance

Appropriation	\$ 1,200.00	
	Payments	
A. P. Fitt, Casualty	\$ 319.00	
A. P. Fitt, Fire	725.98	
	\$ 1,044.98	
Unexpended Balance to Revenue	155.02	
		\$ 1,200.00

Gypsy Moth

Appropriation	\$ 850.00
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Payments

Frank Anderson, Superintendent	\$ 134.70
Kenneth Ruhl	15.60
J. Billman, Jr.	41.60
William Fellows	20.80
Richard Sommers	52.00
Robert Hubbard	5.20
B. F. Lawrence Tree Expert Co.	525.00
Frank Anderson, Truck	38.40

	\$ 833.30
Unexpended Balance to Revenue	16.70

	\$ 850.00
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Tree Warden

Appropriation	\$ 150.00
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Payments

Dean Williams	\$ 17.55
John Field Rite-Way Tree Service	59.75
Ralph V. Gibson	22.60
Robert Strange	14.00
Leon Randall	16.00
Herbert Black	6.40

	\$ 136.30
Unexpected Balance to Revenue	13.70

	\$ 150.00
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Planting and Care of Trees

Appropriation from 1945	\$ 121.34
No Transaction	
Unexpended Balance to 1947	\$ 121.34

Tax Title Foreclosure

Appropriation	\$ 50.00
Payments	
Recording of Deeds	\$ 8.00
Unexpended Balance to Revenue	42.00
	\$ 50.00

Community Nurse

Appropriation	\$ 1,550.00
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Payments

Natalie Gowan	\$ 1,550.00
	\$ 1,550.00

Car for Community Nurse

Appropriation		\$ 1,067.00
	Payments	
Spencer Bros.	\$ 1,054.26	
Unexpended Balance to Revenue	12.74	
		\$ 1,067.00

Car Expense

Appropriation		\$ 333.00
	Payments	
Roy Fish	\$ 82.10	
Spencer Bros.	65.11	
Stearn's Garage	14.90	
Gordan Buffam	14.85	
Morgan's Garage	6.84	
Ernest Parker	2.00	
Registry of Motor Vehicles	3.00	
Shirley Goodwin	70.00	
Natalie Gowan	63.28	
	\$ 322.08	
Unexpended Balance to Revenue	10.92	
		\$ 333.00

Community Nurse (Expense Account)

Appropriation from Reserve Fund		\$ 50.00
	Payments	
Natalie Gowan	\$ 10.68	
Northfield Pharmacy	5.36	
Mead & Wheeler	2.33	
Telephone	1.15	
	\$ 19.52	
Unexpended Balance to Overlay Reserve Fund	30.48	
		\$ 50.00

Health

Appropriation	\$ 400.00	
Appropriation by Transfer	8.36	
Total Credits		\$ 408.36

Payments

J. S. Haskell (Vital Statistics)	\$ 99.50
Greenfield Recorder	6.19
Northfield Press	4.50
Greenfield Isolation Hospital	114.17
Alexander S. Nadas M.D.	98.00

Dr. James H. Bolton	25.00	
Dr. Ansel True	10.00	
Dr. F. W. Dean	25.00	
Ralph V. Gibson	4.00	
Henry Bassett	2.60	
Ernest Kenney	2.60	
Robert Strange	5.20	
Leon Randall	2.80	
Herbert Black	2.80	
Truck #3	3.00	
Truck #4	3.00	
		\$ 408.36

Highways—Chapter 81

Appropriation

Town Share	\$ 4,875.00	
State Share	9,750.00	
Special State	4,875.00	
		\$19,500.00

Payments

Ralph V. Gibson, Superintendent	\$ 1,421.05	
Labor:		
Henry Bassett	734.56	
Ernest Kenney	375.43	
Robert Strange	728.45	
Robert Strange, Jr.	379.80	
Ignac Billman	895.00	
Bert Willey	736.85	
George Smalley	727.95	
Kenneth Ruhl	204.85	
Alwin Holloway	72.80	
Leon Randall	928.30	
Kenneth Black	858.30	
Herman Fisher	71.20	
		\$ 8,134.48

Trucks and Supplies

Truck #3 & #5	\$ 862.75	
Truck #4	846.75	
Scraper	91.00	
Sander	48.25	
Herman Fisher, Tractor	193.60	
Herman Fisher, Truck	452.15	
Frank Anderson, Truck	307.57	
Sneider Const. Corp.	85.00	
John Makin	202.00	
Northfield Washed Sand & Gravel	3,283.62	
New Eng. Metal Culvert Co.	1,155.93	
Lake Asphalt Co.	1,120.45	
American Tar Co.	2,656.43	
Mrs. A. H. Farnum	33.60	

Jack Berman	2.00	
J. J. Fisher	2.46	
F. Fisher	3.00	
Herman Fisher	11.00	
George Sheldon	8.00	
		\$11,365.50
Unexpended Balance to Revenue		\$19,499.98
		.02
		\$19,500.00

Highways—Chapter 90

Appropriation

Town Share	\$ 1,000.00	
State Share	2,000.00	
County Share	1,000.00	
Transfer from Reserve Fund	.04	
Total Credits		\$ 4,000.04

Payments

Ralph V. Gibson, Superintendent	\$ 251.99	
Labor:		
Henry Bassett	256.00	
Robert Strange	162.00	
Robert Strange, Jr.	201.00	
Ignac Billman	83.00	
George Smalley	151.00	
Bert Willey	72.00	
Bert Holloway	32.00	
Leon Randall	251.00	
Herbert Black	237.00	
Herman Fisher	7.00	
		\$ 1,703.99

Trucks and Materials:

Truck #4	\$ 165.00	
Truck #5	167.25	
Scraper	1.00	
Sander	3.50	
Herman Fisher	314.00	
Frank Anderson	268.00	
Fred Kelley	45.50	
Northfield Washed Sand & Gravel	673.97	
Dean Williams	5.60	
New Eng. Metal Culvert Co.	194.21	
State Colony	175.50	
American Tar Co.	282.52	
		\$ 2,296.05
		\$ 4,000.04

Highway Tools

Appropriation			\$ 100.00
	Payments		
Frank W. Hance		\$ 49.83	
W. D. Miller		6.62	
Morgan's Garage		3.00	
F. A. Irish		13.70	
E. M. Gurlow & Co.		5.30	
		\$ 78.45	
Unexpended Balance to Revenue		21.55	
			\$ 100.00

Snow Removal

Appropriation	\$ 4,000.00	
Appropriation (Special)	1,400.00	
Total Credits		\$ 5,400.00

	Payments	
Ralph V. Gibson, Superintendent	\$ 524.32	
Henry Bassett	293.80	
Ernest Kenney	170.30	
Russell Fisher	10.25	
Francis Fisher	7.80	
Leslie Gibson	60.45	
Paul Gibson	2.60	
Ignac Billman	19.60	
Bert Willey	19.60	
Robert Strange	66.50	
Miles Stone	4.90	
Leon Randall	468.10	
Herbert Black	431.30	
Herman Fisher	6.40	
		\$ 2,085.92

Trucks and Materials

Truck No. 3 & 5	\$ 364.25
Truck No. 4	374.25
Sander	63.50
Herman Fisher	281.25
Herbert Black	18.00
D. M. Jewett	30.00
Northfield Washed Sand & Gravel	206.00
Spencer Bros.	217.08
Stearns Garage	312.58
G. C. Buffam	13.28
Lindells Express	1.13
George Sheldon	1.27
W. D. Miller	1.58
Spencer Bros. (Walks)	95.00

Holmes-Talcott Co.	67.72	
E. F. Edson	434.02	
Federal Tool & Steel Co.	38.30	
The Chemical Corp.	303.50	
Potter Grain Co.	40.00	
Potter Grain Co.	40.00	
The Northfield	133.79	
Furcola & Van Valkenburgh	.75	
Unitarian Church	10.00	
		\$ 3,007.25
		\$ 5,093.17
Unexpended Balance to Revenue		306.83
		\$ 5,400.00

Street Lights

Appropriation		\$ 2,971.56
	Payments	
Western Mass. Electric Co.		\$ 2,971.56
		\$ 2,971.56

Sidewalk Construction

Appropriation		\$ 1,000.00
	Payments	
Peter P. Yarmac		\$ 946.40
Unexpended Balance to 1947		53.60
		\$ 1,000.00

Railings

Appropriation		\$ 300.00
	Payments	
Ralph V. Gibson, Superintendent	\$ 17.04	
Labor		
Henry Bassett	16.00	
Robert Strange	16.40	
Robert Strange, Jr.	3.25	
Ignac Billman	41.80	
George Smalley	2.60	
Kenneth Ruhl	2.60	
Bert Willey	39.20	
A. Holloway	28.00	
Leon Randall	17.60	
Herbert Black	6.40	
Materials		\$ 190.89

W. D. Miller	1.40		
Ralph Gibson	16.00		
Andrew Plotszyk	43.65		
Smead & Tenney	38.68		
Trucks	6.00		
			\$ 105.73
			296.62
Unexpended Balance to Revenue			3.38
			\$ 300.00

Pine Meadow Drain

Appropriation \$ 500.00

Payments

Ralph V. Gibson, Superintendent	\$41.00		
Labor:			
Henry Bassett	24.70		
Robert Strange	18.00		
Ernest Kenney	5.20		
Herbert Black	21.00		
Leon Randall	18.20		
Truck No. 4	6.00		
Sander	4.00		
			\$ 138.10
Materials:			
Ralph Gibson, Freight	16.87		
The Commonwealth of Mass.	288.00		
W. D. Miller	9.45		
Tenney & Smead	8.25		
Furcola & Van Valkenburgh	19.20		
J. L. Dunnell & Sons	15.00		
			\$ 356.77
			\$ 494.87
Unexpended Balance to Revenue			5.13
			\$ 500.00

Warwick Avenue Drain

Appropriation \$ 500.00

Payments

Labor:			
Robert Strange	\$ 6.70		
Ignac Billman	19.50		
George Smaley	19.50		
Bert Willey	13.65		
Robert Strange, Jr.	19.50		
			\$ 78.85

Materials

Truck No. 4	\$	3.75	
Truck No. 5		5.25	
J. L. Dunnell & Son		18.75	
W. D. Miller		21.00	
Robinson Clay Products Co.		372.40	
		\$	421.15
		\$	500.00

Truck Exchange

Appropriation			\$ 1,500.00
Spencer Bros.	\$	1,351.67	
Balance to Machinery Acct.		148.33	
			\$ 1,500.00

Parking Space

Appropriation			\$ 400.00
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Payments

Ralph V. Gibson, Superintendent	\$	32.00	
Labor:			
Henry Bassett		20.80	
Ernest Kenney		15.60	
Leon Randall		16.80	
Herbert Black		22.40	
			\$ 107.60

Trucks and Material:

Truck No. 4	\$	24.00	
Truck No. 5		18.00	
Northfield Washed Sand & Gravel		123.00	
American Tar Co.		127.40	
			\$ 292.40
			\$ 400.00

Bridges

Appropriation			\$ 500.00
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Payments

Ralph V. Gibson, Superintendent	\$	26.50	
Labor:			
Henry Bassett		10.40	
Ernest Kenney		10.40	
Robert Strange		13.20	
Robert Strange, Jr.		2.80	
Leon Randall		13.85	
Herbert Black		18.55	
			\$ 95.20

Trucks & Materials:

Truck No. 3	4.87	
Truck No. 4	7.87	
Henry Bassett	40.00	
Furcolo & Van Valkenburgh	226.30	
American Tar Co.	89.40	
		\$ 368.44
		\$ 463.64
Unexpended Balance to Revenue		36.36
		\$ 500.00

Road Machinery Fund

Appropriation from Machinery Fund	\$ 1,800.00	
Appropriation from Reserve Fund	316.73	
Total Credits		\$ 2,116.73
	Payments	
Colton's Insurance Agency	\$ 117.20	
Spencer Bros.	779.64	
Stearns Garage	695.84	
Jordan's Motor Sales Co.	102.78	
G. C. Buffam	125.37	
Northfield Hotel Garage	125.90	
Harold B. Allen	103.55	
Unitarian Church	30.00	
Leon Randall	17.85	
Herbert Black	18.70	
		\$ 2,116.73

Machinery Account

Balance from 1945	\$ 8452.82	
Cash Received in 1946		
From:		
Trucks No. 3 & 5	\$ 1,425.37	
Truck No. 4	1,428.87	
Scraper	92.00	
Sander	118.25	
Truck, not specified	65.75	
Town of Gill	65.40	
Helen Stearns	3.75	
Spencer Bros.	6.00	
Spurgeon Gage	4.00	
E. C. Benney	6.00	
M. C. Skilton	4.00	
R. H. Flagg	5.40	
D. M. Jewett	39.50	
C. L. Johnson, Pump	8.00	
By Transfer, from Truck Exchange	148.33	
Total Credit		\$11,873.44

Payment by transfer to Road Machinery Fund	\$ 1,800.00
To Sanding Machine	365.00

	\$ 2,165.00
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Balance to 1947	9,708.44
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	\$11,873.44
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Public Welfare

Appropriation		\$ 5,000.00
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Cash Payments	\$ 4,684.97
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Unexpended Balance to Revenue	315.03
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	\$ 5,000.00
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Public Welfare Clerk

Appropriation		\$ 150.00
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Payments

George W. Carr	\$ 150.00
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	\$ 150.00
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O.A.A. and A.D.C. Clerk

Appropriation		\$ 300.00
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Payments

George W. Carr	\$ 25.00
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Unexpended Balance to Revenue	275.00
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	\$ 300.00
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Aid to Dependent Children

Appropriation	\$ 2,500.00
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Special Appropriation	900.00
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Total Credits	
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	\$ 3,400.00
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Payments

Relief Rendered	\$ 3,253.22
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Unexpended Balance to Revenue	146.78
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	\$ 3,400.00
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Aid to Dependent Children (U. S. Grant)

Appropriation:

Received from U. S. Grant		\$ 1,029.01
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Payments

Cash Payments	\$ 1,022.36
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Unexpended Balance to 1947	6.65
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	\$ 1,029.01
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Aid to Dependent Children (U. S. Grant Administrator)

Appropriation:

Received from U.S. Grant		\$ 8.00
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Payments

George W. Carr	\$ 5.00
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Unexpended Balance to 1947	3.00
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	\$ 8.00
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O.A.A. Administrator (U. S. Grant)

Appropriation from 1945	\$ 245.57	
Appropriation Received in 1946	464.17	
Total Credits		\$ 709.74
	Payments	
George W. Carr	\$ 300.00	
New England Tel. & Tel. Co.	23.50	
Bookstore	3.26	
M. Imagen Parker	.50	
Minnie H. Marsh	.25	
C. I. Liggett	.50	
George W. Carr	4.95	
	\$ 332.96	
Unexpended Balance to 1947	376.78	
		\$ 709.74

Old Age Assistance (U. S. Grant)

Appropriation from 1945	\$ 30.70	
Appropriation:		
Received from 1946	\$13,895.57	
Total Credits		\$13,926.27
	Payments	
Cash Payments	\$13,857.37	
Unexpended Balance to 1947	68.90	
		\$13,926.27

Old Age Assistance

Appropriation	\$21,000.00	
Appropriation by Transfer	62.40	
Appropriation (Special)	5,000.00	
Total Credits		\$26,062.40
	Payments	
Cash Payments	\$26,031.75	
Unexpended Balance to Revenue	30.65	
		\$26,062.40

Soldier's Relief

Appropriation		\$ 2,500.00
	Payments	
Cash Payments	\$ 1,764.29	
Unexpended Balance to Revenue	735.71	
		\$ 2,500.00

George F. Morgan Fund

Appropriation from 1945	\$ 46.63	
Appropriation Income 1946	60.30	
Total Credits		\$ 106.93

Payments

No Transaction		
Unexpended Balance to 1947	\$ 106.93	
		\$ 196.93

Elisha Alexander Fund

Appropriation from 1945	\$ 141.56	
Appropriation, Income 1946	20.20	
Total Credits		\$ 161.76

Payments

Cash Payments	\$ 50.00	
Unexpended Balance to 1947	111.76	
		\$ 161.76

Schools

Appropriation	\$44,346.00	
Appropriation, Special	172.00	
Appropriation by Transfer ..	250.34	
Total Credits		\$44,768.34

Payments

Teacher's Pay Roll	\$23,199.00	
Superintendent and Clerk	1,827.00	
Janitors	1,600.00	
Janitor's Helpers	762.12	
Janitor's Supplies	396.48	
Repairs	1,840.10	
Fuel	1,698.08	
Lights and Water	813.26	
Transportation	8,347.00	
New Equipment	145.60	
Text Books	476.25	
Student's Supplies	811.10	
Sundry Educational Expenses	586.97	
Domestic Science	52.16	
Vocational Education	1,813.22	
Nurse	250.00	
School Doctor	150.00	
		\$44,768.34

School Committee

Appropriation		\$ 150.00
	Payments	
Lillian G. Wells	\$ 50.00	
Sidney H. Given	50.00	
Irving J. Lawrence	50.00	
	\$ 150.00	

School Fence

Appropriation		\$ 850.00
	Payments	
Unexpended Balance to 1947	\$ 850.00	
	\$ 850.00	

School No. 4 (Auxiliary Lighting)

Appropriation		\$ 250.00
Unexpended Balance to 1947	\$ 250.00	
	\$ 250.00	

Belcher School Fund

Appropriation from 1945	\$ 26.10	
Income 1946	26.10	
Total Credits		\$ 52.20
	Payments	
M. E. O'Brien & Sons	\$ 52.20	
	\$ 52.20	

Library

Appropriation		\$ 3,000.00
	Payments	
Lucy Eveleth	\$ 848.60	
Mrs. Florence Phelps	620.58	
Arlene Dunnell	69.50	
Frank Britton	190.00	
Lewis Abbey	150.00	
Western Mass. Electric Co.	107.71	
Northfield Water Co.	12.00	
F. M. Dunnell	249.19	
L. A. Barber	12.00	
Fred Townski	3.25	
W. D. Miller	8.72	
F. A. Irish	.96	
Johnson & Johnson	12.00	
W. H. Snow	2.00	
George H. White	292.00	
H. W. Hammond	11.65	
Morgan's Store	1.19	

The H. R. Hunting Co.	219.19
Barrett & Baker	14.52
C. R. Finch	53.50
Durico Library Supply Co.	15.85
Imperial Book Co.	31.21
J. Wesley & Sons	41.35
C. H. Demond	2.11
Mary Parker	5.00
Mrs. Phelps (cash)	5.00
Book of the Month Club	24.81

\$ 2,997.89

Unexpended Balance to Revenue

2.11

\$ 3,000.00

Library Funds

Appropriation

Balance from 1945	\$.57
Income Received 1946	197.15

Total Credits

\$ 197.72

Payments

Lucy Eveleth	\$ 58.33
Frank Britton	30.00
The H. R. Huntting Co.	15.93
Book of the Month Club	3.06
Mrs. Phelps	38.50
Americal Library Association	3.00
Durico Library Supplies	1.33
J. S. Wesby & Sons ..	47.11
W. D. Miller	.43

\$ \$197.69

Unexpended Balance to 1947

.03

\$ 197.72

C. P. Dickinson Book Fund

Appropriation from 1945	.19
Appropriation, Income 1946	60.30

Total Credits

\$ 60.49

Payments

The H. R. Huntting Co.	40.96
Book of The Month Club	3.15
Barrett & Baker	2.07

46.18

Unexpended Balance to 1947

14.31

\$ 60.49

Northfield Farms Library

Appropriation		\$ 50.00
	Payments	
Chas. L. Gilbert, Treasurer	\$ 50.00	
	\$ 50.00	

Alexander Hall

Appropriation	\$ 150.00	
Appropriation by Transfer	11.09	
Total Credit		\$ 161.09
	Payments	
Leo Fortier	\$ 120.00	
W. D. Miller	3.06	
Du-Ev Products Co.	35.33	
E. H. Cormie	2.50	
	\$ 161.09	

Alexander Hall (Auxiliary Lighting)

Appropriation	\$ 250.00
	Payments
Unexpended Balance to 1947	\$250.00

Memorial Day

Appropriation	\$ 150.00	
Appropriation by Transfer	36.15	
Total Credit		\$ 186.15
	Payments	
John T. Park	\$ 25.00	
Clark's Sound Service	10.00	
John Wilson Co.	10.00	
Gardner Transportation Co.	38.00	
Malcolm K. Hall	25.00	
Christine B. Corser	30.00	
The Northfield	6.40	
Chalins Grocery Specialties	33.25	
Fish's Bakery	3.50	
Haven H. Spencer Post	5.00	
	\$ 186.15	

Town Clock and Fountain

Appropriation	\$ 120.00	
Special Appropriation	120.00	
Appropriation by Transfer	7.50	
Total Credits		\$ 247.50

Payments

Northfield Water Co.	\$	75.00	
George H. White		120.00	
Charles L. Johnson		7.50	
David Quinn		5.00	
Willis K. Parker		40.00	
			\$ 247.50

Care of Athletic Field

Appropriation			\$ 125.00
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Payments

Frank Anderson	\$	20.00
Ignac Billman		20.80
Bert Willey		10.40
George Smalley		5.20
Edward Bolton		23.54
R. Whitney		20.00

99.94

Unexpended Balance to Revenue

25.06

\$ 125.00

Town Reports

Appropriation			\$ 700.00
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Payments

George W. Carr (Postage)	\$	9.00
Northfield Press		588.00
Ernest Parker (Postage)		15.00

\$ 612.00

Unexpended Balance to Revenue

88.00

\$ 700.00

Bonds and Damage

Appropriation			\$ 400.00
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Payments

Colton's Insurance Agency	\$	164.00
Unexpended Balance to Revenue		236.00

\$ 400.00

Town Survey Committee

Appropriation			\$ 50.00
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Unexpended Balance to 1947	\$	50.00
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\$ 50.00

Cemeteries

Appropriation			\$ 851.00
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Payments

Frank Britton	\$	307.08
Fred Chapman		295.33
James Allen		14.75

Owen Cary	39.64
Clark Hardware	23.75
G. N. Kidder	30.72
Rite-Way Tree Co.	54.50
F. A. Irish	6.78
W. H. Snow	16.00
Northfield Water Co.	12.00

	\$ 800.55
Unexpended Balance to Revenue	50.45

Cemetery Trust Funds

Appropriation		
Balance from 1945	\$	3.20
Income Received 1946		470.54
Total Credits		\$ 473.74
	Payments	
Frank Britton	\$	99.12
Fred Chapman		120.86
Albert Clark		10.40
David Quinn		42.88
Ernest Kenney		5.60
Albert Anderson		8.00
	\$	286.86
Unexpended Balance to 1947		186.88
		\$ 473.74

Cemeteries (Calvin Stearns Lot)

Appropriation		
Balance from 1945	\$	10.00
Income Received 1946		10.05
Total Credits		\$ 20.05
	Payments	
George N. Kidder	\$	10.05
Unexpended Balance to 1947		10.00
		\$ 20.05

West Northfield Cemetery

Appropriation		
Balance from 1945	\$	232.57
Income Received 1946	\$	242.09
Total Credits		\$ 474.66

Payments

Carleton Holton	\$ 105.40	
Ralph Holton	831.00	
Leslie Gibson	19.50	
Philip Holton	9.00	
Joseph Holton	10.80	
G. N. Kidder	3.75	
	\$ 231.55	
Unexpended Balance to 1947	243.11	
		\$ 474.66

West Northfield Cemetery Fence

Appropriation		\$ 300.00
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Payments

Ernest Durant	\$ 300.00	
		\$ 300.00

Income from U. S. Bonds

Balance from 1945	\$ 404.53	
Interest in 1946	250.00	
Total Credits		\$ 654.53

Payments

Franklin Inst. of Savings (Investment Funds)	\$ 654.53	
		\$ 654.53

Interest Account

Payments

Appropriation		\$ 400.00
Merchant's Nat'l Bank of Boston	\$ 337.50	
Unexpended Balance to Revenue	62.50	
		\$ 400.00

Grade School Debt

Appropriation		\$ 4,500.00
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Payments

The Merchant's Nat'l Bank of Boston	\$ 4,500.00	
		\$ 4,500.00

Recapitulation

Total Appropriation, Payments and Unexpended Balances

	Payments	Appropriations	Balance
Town Hall	\$ 1,894.40	\$ 2,000.00	\$ 105.60
Town Hall Kitchen	445.15	1,000.00	554.85
Moderator and Counsel	240.34	250.00	9.66
Treasurer, Expense Account	130.71	140.00	9.29
Town Clerk	317.76	340.00	22.24
Election and Registration	548.27	700.00	151.73
Accountant	637.24	640.00	2.76
Fire Department	1,402.95	1,700.00	297.05
Sealers of Weights and Measures	134.68	150.00	15.32
Inspection of Meat & Slaughter	195.25	200.00	4.75
Insurance	1,044.98	1,200.00	155.02
Gypsy Moth	833.30	850.00	16.70
Tree Warden	136.30	150.00	13.70
Tax Title Foreclosure	8.00	50.00	42.00
Community Nurse (Car)	1,054.26	1,067.00	12.74
Community Nurse (Car expense)	322.08	333.00	10.92
Highways Chapter 81	19,499.98	19,500.00	.02
Highway Tools	78.45	100.00	21.55
Snow Removal	5,093.17	5,400.00	306.83
Northfield Farms Drain	494.87	500.00	5.13
Bridge Repairs	463.64	500.00	36.36
Railings	296.62	300.00	3.38
Public Welfare	4,684.97	5,000.00	315.03
A.D.C. Administrator	25.00	300.00	275.00
A.D.C.	3,353.22	3,400.00	146.78
Old Age Assistance	26,031.75	26,062.40	30.65
Soldier's Relief	1,764.29	2,500.00	735.71
Library	2,997.89	3,000.00	2.11
Athletic Field	99.94	125.00	25.06
Town Reports	612.00	700.00	88.00
Bonds and Damage	164.00	400.00	236.00
Cemeteries	800.55	851.00	50.45
Interest	337.50	400.00	62.50
Unexpended Balance to Revenue			\$ 3,702.39
Selectmen	600.00	600.00	
Selectmen (Expense Account)	102.36	102.36	
Tax Collector	500.00	500.00	
Tax Collector (Expense Account)	150.00	150.00	
Treasurer	600.00	600.00	
Assessor's Typewriter	131.45	131.45	
Assessors and Clerk	1,250.00	1,250.00	
Assessors & Clerk (Expense Acct.)	140.44	140.00	
Water Holes	125.00	125.00	
Constable Pay	255.72	255.72	

	Payments	Appropriations	Balance
Inspection of Animals	128.18	128.18	
Community Nurse	1,550.00	1,550.00	
Health	408.36	408.36	
Highways Chapter 90	4,000.04	4,000.04	
Street Lights	2,971.56	2,971.56	
Warkick Ave. Drain	500.00	500.00	
Parking Lot	400.00	400.00	
Road Machinery Fund	2,116.73	2,116.73	
Public Welfare Clerk	150.00	150.00	
Schools	44,768.34	44,768.34	
School Committee	150.0	150.00	
Belcher Center School Fund	52.20	52.20	
Northfield Farms Library	50.00	50.00	
Alexander Hall	161.09	161.09	
Memorial Day	186.15	186.15	
Town Clock and Fountain	247.50	247.50	
West Northfield Cemetery Fence	300.00	300.00	
U. S. Bond, Income	654.53	654.53	
School Debt	4,500.00	4,500.00	
Planting and Care of Treec		121.34	121.34
Sidewalk Construction	946.40	1,000.00	53.60
Machinery Account	2,165.00		
Sanding Machine		365.00	365.00
A.D.C. (U.S. Grant)	1,022.36	1,029.01	6.65
A.D.C. (U.S. Grant) Adms.	5.00	8.00	3.00
O.A.A. (U.S. Grant) Administrator	332.96	709.74	376.78
O.A.A. (U.S. Grant)	13,857.37	13,926.27	68.90
George F. Morgan Fund		106.73	106.73
Elisha Alexander Fund	50.00	161.76	111.76
School Fence		850.00	850.00
School No. 4 (Auxiliary Lighting)		250.00	250.00
Library Trust Funds	197.69	197.72	.03
C. P. Dickinson Book Fund	46.18	60.49	14.31
Alexander Hall (Auxiliary Lighting)		250.00	250.00
Town Survey Committee		50.00	50.00
Cemetery Trust Fund	286.86	473.74	186.88
Calvin Stearns Cemetery Lot	10.05	20.05	10.00
West Northfield Cemetery	231.55	474.66	243.11
Unexpended Balance to 1947			\$ 3,068.09
Community Nurse (Expense Account)	19.52	50.00	30.48
Reserve Fund	1,000.71	2,000.00	999.24
Unexpended Balance to Overlay Reserve			\$ 1,029.72
Truck Exchange	1,351.67	1,500.00	
Unexpended Balance to Machinery Account			\$ 148.33

Additional Payments

Collector's Costs	39.60
Unpaid Bill of 1945	2.86
State Tax	1,550.00
State Tax, Parks & Reservations	121.29
State Tax Audit	505.55
County Tax	5,440.98
Veterans Rehabilitation	615.60
Investment Funds	1,150.00
Dog Licenses	479.80
Withholding Tax	3,081.10
Refund Tax, Poll	4.00
Refund Tax	17.10
Motor Vehicle Excise Tax	10.43

Total Cash Payments	\$174,869.08
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Cash on Hand Dec. 31, 1946	44,206.33
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	\$219,075.41
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GENERAL ACCOUNTS

ASSETS		LIABILITIES AND RESERVES	
Cash,		Withholding Tax-Payroll Deductions,	\$ 291.80
Accounts Receivable:		Dog Licenses—Due County,	9.00
Taxes:		Tax Title Sale Excess 1943—	25.44
Levy of 1945,	\$ 4,008.40	Section 79, Chapter 60,	
Levy of 1946,	10,770.14	Tax Collector's Costs,	51.90
		Trust Fund Income:	
Motor Vehicle Excise Taxes:		George F. Morgan Charity Fund, \$106.93	
Levy of 1946,	352.51	Elisha Alexander Charity Fund, 111.75	
Timber Salvage Taxes:		Belcher Library Fund, .03	
Levy of 1940,	\$ 1,109.33	Dickinson Library Book Fund, 14.31	
Levy of 1941,	1,239.84	Calvin Stearns Cemetery Fund, 10.00	
Levy of 1942,	1,239.84	Mary Callender Cemetery Fund, 173.00	
		West Northfield Cemetery Fund, 241.43	
Tax Titles,	3,589.01	Cemetery Perpetual Care Funds, 15.56	
Departmental:	620.29		673.02
Aid to Dependent Children,	\$ 569.63	Sale of Cemetery Lots Fund,	1,965.62
Old Age Assistance,	95.66	Sale of Real Estate Fund,	1,260.00
Snow Removal,	385.34	Road Machinery Fund,	9,708.44
Schools,	86.80		

Federal Grants:

Old Age Assistance:	
Assistance,	\$100.45
Administration,	376.78
Aid to Dependent Children:	
Assistance,	6.65
Administration,	3.00
	486.88
Tailings,	
	20.33

Unexpended Balances:

Planting and Care of Trees,	\$121.34
Sidewalk Construction,	53.60
Sanding Machine,	365.00
School Fence,	850.00
Auxiliary Light-School No. 4	250.00
Auxiliary Light-Alexander Hall,	250.00
War Memorial Survey Committee,	50.00
	1,939.94

Reserve Fund-Overlay Surplus,

Overlay Reserved for Abatements:	
Levy of 1945,	\$1,410.95
Levy of 1946,	1,757.22
	3,168.17

Aid to Highways:

State,	\$ 1,390.18
County,	1,000.00
	2,390.18

Underestimate 1946:

State Parks and Reservations	
Tax,	\$ 45.49
County Tax,	111.21
	156.71

Revenue Reserved Until Collected:

Motor Vehicle Excise Tax,	\$ 352.51
Timber Salvage,	3,589.01
Tax Title,	620.29
Departmental,	1,137.43
State and County Aid to Highways,	2,390.18
	8,089.42
Surplus Revenue,	37,072.67
	\$67,231.20

DEBT ACCOUNTS

Net Funded or Fixed Debt,	\$18,000.00	New School Building Loan,	\$18,000.00
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TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds,		Elisha Alexander Charity Fund,	\$ 2,020.00
Cash and Securities:		Martha W. Alexander Charity Fund,	8,815.94
In Custody of Treasurer,	\$53,368.81	Lottie Evans Charity Fund,	740.52
In Custody of Selectmen,	2,323.00	George Morgan Charity Fund,	3,000.00
In Custody of Trustees,	8,815.94	Surplus Revenue School Fund,	1,600.00

Belcher Center School Fund,	1,250.00
Belcher Library Fund,	9,739.01
Charles Dickinson Library Book Fund,	3,000.00
James W. Cowles Cemetery Fund,	2,000.00
Belcher Center Cemetery Fund,	2,000.00
Calvin Stearns Cemetery Fund,	500.00
Mary Callender Cemetery Fund,	500.00
West Northfield Cemetery Fund,	7,670.00
Cemetery Perpetual Care Funds:	
In Custody of Treasurer,	10,714.75
In Custody of Selectmen,	303.00
Post-War Rehabilitation Fund,	10,654.53
	\$64,507.75

\$64,507.75

REPORT OF THE
School Committee

ORGANIZED FOR YEAR 1946

Sidney H. Given, Chairman	Term Expires 1949
Lillian G. Wells, Secretary	Term Expires 1948
Irving J. Lawrence	Term Expires 1947

MEETINGS OF THE SCHOOL COMMITTEE

The regular meetings of the School Committee are held on the third Saturday of each month, except July and August, at 10:00 P. M. at the Superintendent's Office.

SUPERINTENDENT OF SCHOOLS

Robert N. Taylor, B.Ch.E.; M.Ed.
Office, Center School, Tel. 757

SCHOOL SECRETARY

Helen L. Deans

OFFICE HOURS

School Days, 8:30 A.M. to 4 P.M.
School Vacations, 9 A.M. to 4 P.M.

SCHOOL PHYSICIAN

F. Wilton Dean, M.D.

SCHOOL NURSE

Natalie J. Gowen, R.N.

SCHOOL CALENDAR 1947-1948

Schools Opened December 30, 1946	Close February 21, 1947
Schools Open March 3, 1947	Close April 18, 1947
Schools Open April 28, 1947	Close June 20, 1947
Schools Open September 3, 1947	Close December 19, 1947
Schools Open January 5, 1948	Close February 13, 1948
Schools Open February 23, 1948	Close April 16, 1948
Schools Open April 26, 1948	Close June 18, 1948

Elementary School Closes One Week Earlier in June.

REPORT OF THE
School Superintendent

To the School Committee and Citizens of Northfield:

I present herewith my sixth annual report on the public schools for the calendar year, 1946. This is the 210th report on public education in the Town of Northfield.

Considering the hectic economic state of affairs that has existed during the current year I feel that we have done well to accomplish most of the tasks set for our department last January 1st. Shortages of paper and metal have prevented us making some purchases that are badly needed. However, emergencies have arisen and we have been able to care for them by using these funds. We have been hardest hit by the acute shortage of textbooks where class expansions and replacements were necessary and by the dearth of teaching candidates to fill our vacancies. The solution to the latter problem came by making higher financial inducements, thus attracting qualified applicants.

Due to the presence of poliomyelitis in Northfield the opening of schools in September was delayed two weeks by order of the local Board of Health. Part of the time lost was made up by cutting one week from the Christmas vacation, and the rest is being adjusted where convenient.

Teacher Changes

At the close of schools in June the following teachers left our school system.

Miss Arlene French—to accept a position in Wilmington, Vermont.

Mrs. George Sheldon—to return to home duties.

Mrs. George Leonard—to return to home duties.

Mrs. Paul Mayberry—to return to home duties.

Miss Betty Southwick—to accept a similar position in Woodstock, Connecticut.

Miss Mary Smyth—to leave the commercial field.

The following appointments were made:

Mr. M. Carleton Brown, a graduate of Bay Path Institute, to teach commercial subjects. Mr. Brown has had a wide experience in high schools in Connecticut and Maine.

Mr. Harold McLean, a graduate of Mass. State College, Class of '42, to teach social studies in the High and Center Schools. He will also coach the high school sports and help with the Center School physical education program.

Mrs. Eva Findlay, a graduate of Farmington Normal School, and with 20 years experience in New York and Maine Schools, teaches Home Economics and is director of the School Lunch Room.

Miss Ruth Sullivan, a graduate of Mercyhurst College, with a B.S. Degree, is teaching Science, Music, Spelling, and Literature in Grades 6, 7, 8.

Mrs. Virginia Haack, a graduate of Stevens Normal Institute with experience in Hoboken, N. J. Schools to the Grade II position.

Mrs. Ruth Stebbins, a former Northfield teacher, to the position of Music Supervisor.

Repairs

The buildings and furnishings are in good repair. The greater part of our expenditure during the year was for re-conversion necessitated by the demands of governmental war agencies.

Center School:

Calked lower rows of slate to prevent leakage caused by ice dams.

Built snow guards over North and South entrances.

Reconverted from coal stoker to our oil burner.

Replaced the board walk between the buildings with a permanent concrete walk.

Refinished surfaces of 75 desks.

Replaced all valves on heating system.

Rebuilt return pump.

High School:

Scraped and painted fire escape.

Repainted all ventilators and metal work on roof.

Refinished all tablet arm-chairs.

Refinished all tables in commercial room.

Some extension drain work on our cesspool was also necessary to carry off surplus water that was spoiling the athletic field. Considerable tree trimming and the removal of one dangerous tree was necessary. The large maple in front of the high school was removed by the State as it had reached a condition which raised the question of safety of pupils in the yard.

The temporary coal bin which was on the front lawn during the war emergency has been removed to the back of the athletic field where it will be converted into a field house for storing the mowing machine, tools and baseball equipment.

Center School

The Center School is a very comfortable and quite adequate school building. Like all new buildings public or private after a period of use certain inconveniences are found. However to condemn a building because of them would be unfair to say the least.

The building has been in use five years. Two school committees and 10 Superintendents of Schools from other communities have inspected the building and opinion expressed was unanimous that it is comfortable, well heated, attractively colored and adequately functional for a modern educational program.

Temperature charts are kept during school hours in the winter months. In February, our coldest month, the lowest temperature recorded was 66° 15 minutes before the opening of school. This temperature reading was normal (68-72) by the time school opened. In the downstairs rooms the automatic ventilators are overhead. During the transfer from hot to cold by the thermostat on windy or extremely cold days we get for a few minutes a cold fair draft that falls on the two front rows. By running the motor at the lowest speed it is not uncomfortable at the temperature kept in the building.

A justified criticism of the school is the lack of adequate storage space and of conference and utility rooms. The class rooms were constructed to seat 30 pupils and are not large enough for the classes of 35-40 we now have. It is unfortunate that a gymnasium-auditorium was not included in the building since the uses to which such a room could be put are recognized as necessary parts of a school program.

First Grade Hours

The School Committee, at the request of a petition group who felt that the first grade day was too long, examined the possibilities of shortening the school day for that grade. After studying various plans and investigating added transportation needs the committee, following a special town meeting at which funds were made available, voted to close at 1:30 P. M. instead of the usual 2:00 P. M.

It was found impossible to retain the full first grade program as originally planned. Items now omitted include weekly visual education, participation in school assemblies, and group activities involving social development. Class instructional time has not been materially shortened. This was made possible by cutting the noon hour to forty-five minutes and omitting the afternoon recess.

The School Committee has instituted this reorganization of the schedule as an experiment and will observe carefully the educational and social development of the pupils.

Need For Scholarships

At graduation it is quite customary to award one or more scholarships to worthy members of the graduating class. This sometimes makes it possible for a deserving student to attend college who would not otherwise be able to do so. It is unfortunate that no such awards have been possible in our town and many of our deserving students are unable to continue with higher education. What better memorial could one establish than to set up a fund for help to one of our citizens who could later return to the community and return ten fold in public service?

Evening School

The School Committee granted use of the high school commercial equipment and rooms for an evening school in typewriting and shorthand at the request of a group of citizens. The classes meet twice weekly for two hours and have been well attended. The instructor reports that the adult students are industrious and make more rapid progress than is usually made by day school students.

The instructor's fee is paid by the students. They buy their own books and the only expense to the town is for heat and light. This program fits in with the modern philosophy of making the schools useful to as many citizens as possible.

High School Classification

High Schools in the State of Massachusetts are classified according to the adequacy of the program offered and to the general condition of the school plant. Northfield High School has been a Class "A" school for many years.

The State Department of Education is now working with school administrators to revise the rules dealing with the classification system. The proposals are placing great stress on breadth of the curriculum, opportunity for vocational training, stability of personnel, and the presence of adequate auxiliary facilities, i.e. gymnasium, auditorium, library, cafeteria, student activity rooms, laboratories, and offices.

It seems almost certain that the Northfield High School will be dropped to a "B" rating because of the inadequacy of the plant. We have the cafeteria, a start toward a school library, and our science and home economics laboratories are adequate for our present needs. However, we have no facilities whatever in the present plant for physical education, no shop for those pupils who need the training derived from handwork and no suitable auditorium where the pupils may meet easily and readily to rehearse and prepare on a proper stage the program that are always part of a modern school curriculum. Unless Northfield builds and equips for its high school a modern combination gymnasium-auditorium there is every expectancy that the school's rating will be dropped to a "B" grade.

High School Discipline

There has been a marked improvement in the attitude and conduct of the high school student body during the current school year. A building such as ours with classrooms on three floors, with the toilets in the basement and the office of the principal on the third floor is not easy to administer particularly when the Principal was the only male teacher in the building.

Recognizing the difficulties involved the School Committee after considerable thought decided that a change in the composition of the staff, so that at least two men were in the building, might eliminate many of the troublesome features. This has proved to be the case and it is hoped the practice of having two or more men on the staff may be continued.

Test Results

				Northfield Medians		
Test				Std. Med.	1945	1946
Grade I	Metropolitan Achievement	Form A		1.8	2.0	1.9
Grade II	" "	Form A		2.8	2.9	3.0
Grade III	" "	Form D		3.8	3.8	3.6
Grade IV	" "	" "		4.8	5.0	5.1
Grade V	" "	" "		5.8	5.9	5.4
Grade VI	" "	" "		6.8	6.6	6.6
Grade VII	" "	" "		7.8	7.8	7.9
Grade VIII	" "	" "		8.8	8.8	8.7
Algebra I	Columbia Research Bureau			16	22	30
Latin I	New York Latin Achievement			132	91	57
American History	Col. Research Bureau			81	88	56
Chemistry	Powers General Chemistry			36	—	34
Biology	Ruch-Cossmann			40	43	39
General Science	Ruch-Popenoe			35.5	—	38
Civics	Brown-Woody			98	—	98
English:						
Grade 9	Barrett-Ryan-Schrammel			88	71	80
Grade 10	" " "			96	80	78
Grade 11	" " "			103	88	86
Grade 12	" " "			106	103	96
Spanish I	American Council Alpha					
	Vocabulary			28.2	—	35
	Grammar			13.1	—	15

Tests were also given in Shorthand and Bookkeeping but the content of our courses was such that reasonable comparison could not be made.

Physical Education Program

Chapter 71, Section 3, of the School Laws makes it mandatory that all pupils in the public schools be given 2 hours per week of supervised physical education.

The Northfield School system has endeavored to meet this requirement as fully as was possible with the limited facilities available. From September to December and from March to June full and complete use of our splendid baseball diamonds has been possible. These have been laid out so that 90 pupils can play at one time during regularly assigned periods. The high school touch football team has made an enviable record during the two years that this activity has been organized. The girls have taken a renewed interest in volley-ball which is proving to be a good fall game. The spring baseball and softball schedules of the high

school have kept the playground a busy place. Only during the winter months and during inclement weather has our program been curtailed. Ours is a modern school with a modern program which could be made complete by the addition of a gymnasium.

Vocational Education

Twelve day students now attend Greenfield Vocational School each supplying his own transportation. A renewed interest in evening vocational schooling has been shown since the organization of the following courses in Greenfield.

Trade Extension Courses	150 hours
Apprenticeship Courses	150 hours
Trade Preparation Courses	126 hours

The cost of evening work is 20c per hour and one half is reimbursed which is the same rate of reimbursement as the day work. Eleven men are now enrolled in plumbing, painting, carpentry, auto mechanics and machine courses. Vocational education in Northfield is under legislative mandate and local authorities supply only supervisory control.

Teacher Salary Adjustment

The lowest elementary teachers salary median reported for the state of Massachusetts for the school year 1945-6 was Northfield. There were only seven high schools in the state that had lower high school salary medians during the same period. New teachers hired during the summer could only be obtained by paying higher salaries than those paid to teachers who signed contracts in April.

To remedy these madadjustments the School Committee, after granting a hearing to a Northfield Teachers' Club Committee petition group, awarded blanket increases of \$500 to all teachers in the system retroactive to September 1946, after funds have been made available at the annual town meeting. When compared to salaries and wages paid tradesmen in the community and to compensate for the rapid rise in living costs after the repeal of government price controls the action of the School Committee was absolutely necessary. It is hoped the citizens will sanction this action by the Committee and appreciate sufficient funds to do this.

Census Report

The annual census of children in town between the ages of 5 and 16 was taken as of October 1, 1946, as required by law.

	Boys	Girls	Total
Between ages 5-7	26	27	53
Between 7-16	138	147	285
Total	164	174	338

Enrolment by Grades, October 1, 1946

Grades	1	2	3	4	5	6	7	8	9	10	11	12	Total
Boys	14	17	17	25	13	19	13	8	11	7	7	4	155
Girls	7	16	14	13	23	21	20	21	9	8	12	7	171
Totals	21	33	31	38	36	40	33	29	20	15	19	11	326

Resident

Enrolment by Schools

	Boys	Girls
Center School	126	136
High School	29	36
Greenfield Voc. School	12	0
Greenfield Even. Voc. School	11	0
At Mount Hermon	22	0
Northfield School For Girls	0	16
At Stoneleigh-Prospect	0	2
Total	200	189

Financial

It was necessary to ask for a transfer of \$250.34 from the contingency fund to meet the obligations of the department in December. Vocational school enrolment increased beyond expectation so that the amount needed for this item was \$388.22 more than the budget assignment.

A legislative directive now makes it mandatory that the town place on the ballot the equal pay for equal work referendum. If the town accepts the bill men and women teachers must be paid the same salary if they do the same work. It is not permissible to cut the salaries of men so that it is the salaries of the women teachers that would have to be adjusted. However, the adjustments that have been made by the School Committee to a large degree correct the situation in Northfield. A special

article to supply funds for the teacher salary adjustment noted above will be necessary to pay salaries retroactive to September, 1946.

The amount needed to run the schools at the present level of efficiency for 1947 is \$58,100.00. Teacher salary increases, transportation expansion and vocational tuition have increased the amount needed by \$12,500 while approximately \$1000 more is needed to cover increased costs in the other items of the department .

SCHOOL ORGANIZATION

High School

Name	Subject or Grade	Where Educated
Chester R. Parker	Principal	Bates College, A.B.
	Mathematics	*Boston University
	Civics	
	Consumer Education	
Evelyn G. Lawley	Assistant Principal	Smith College, A.M.
	Mathematics	*Massachusetts State College
	Pre-Flight	*Boston University
	Latin	
Nellie W. Dearstyne	Spanish	American International
	English	College, B.A.
Eva L. Findlay	Home Economics	Northfield School For Girl
	English I	Farmington Normal School
Harold H. McLean	Social Studies	Massachusetts State
	Biology	College, B.S.
	Physical Education	
M. Carleton Brown	Commercial	Bay Path Institute
		*Northeastern University Evening School

Center School

George M. Leonard	Principal	Bridgewater State Teachers'
	Science	College, B.S.
	Mathematics	*Boston University
Dorothy O. Totman	Assistant Principal	Fitchburg Normal
	Grade 4	*University Extension
Ruth W. Bolton	Grade 1	Fitchburg Normal
Virginia S. Haack	Grade 2	Stevens Normal Institute
Mary E. Dalton	Grade 3	*Massachusetts State College
		*Hyannis Normal
		*University Extension
Evelyn H. Parker	Grade 5	*Northfield Seminary
		Fitchburg Normal

Elizabeth G. Braley	English, Gr. 6, 7, 8	Northfield Seminary *North Adams Normal *Castleton Normal *Hyannis Normal *Fitchburg Normal *University Extension
Ruth E. Sullivan	Grade 7	Mercuryhurst College, A.B.
Ruth R. Stebbins	Music Supervisor	Lowell State Teachers' College, B.S.E.
*Attended without graduating.		
School Custodians		
Leo Fortier	Edward Fortier, Part-time Assistant	

In Conclusion

In December the Commissioner of Education, at the invitation of the school committee, sent two members of its staff to survey our present educational program, Miss Alice Beal, Director of Elementary Education, to study our elementary school and Mr. Daniel Kelly, Director of Physical Education, to study our physical education program in both schools. A third member, Mr. Daniel Shay, is to examine the need for general vocational education.

The report of this survey will be presented by the School Committee to the special survey committee when it is received. It is hoped that the survey committee will examine and consider the contents carefully so that its report to the town will contain an expression of expert opinion on the highly specialized problems of public education. There is no doubt that further improvements in the educational system are warranted. It only remains for the citizens of Northfield to recognize the need, and public opinion will provide the action necessary to make the improvements.

The reports of the nurse, physician and school principals are included. They are accurate and indicative of good work in their respective departments.

To this staff members who have been so willing to execute cheerfully and helpfully the many problems we face together I am grateful. To the School Committee members who have been so democratically correct in formulating policies on behalf of the staff I pay my respects.

Respectfully submitted,

ROBERT N. TAYLOR

Superintendent of Schools

SCHOOL DEPARTMENT FINANCIAL REPORT

Appropriations

For general school expenses	\$ 44,346.00	
For special 1st grade trans.	172.00	
Total funds available		\$ 44,518.00

Expenditures

	Expended	Recom'd 1947
Administration:		
Supt. Robert N. Taylor, Salary	\$ 1,425.00	\$ 1,560.00
Travel	45.00	50.00
Out of State		35.00
Clerk	357.00	462.00
Medical: Physican	150.00	150.00
Nurse	250.00	350.00
Teachers' Salaries	22,518.00	32,580.00
Janitors' Salaries	2,342.72	2,535.00
Supervisors' Salaries	800.00	850.00
Transportation	8,344.00	10,162.00
Supplies: Student	811.10	770.00
Domestic Science	52.16	100.00
Janitor	310.13	350.00
Textbooks	476.25	500.00
Tuition, Vocational	1,813.22	1,940.00
Water and Current	813.26	850.00
Fuel	1,698.08	2,950.00
Repairs and Outlay	1,829.35	450.00
New Equipment	145.60	995.00
Sundry Educational Expense	586.97	450.00
	\$44,768.34	\$58,089.00

(Overdraft \$250.34 transferred from contingency fund)

Net Cost of Schools 1946

Expenditures 1946		\$ 44,768.34
State of Massachusetts reimbursements		
School Fund, Part I	\$ 2,680.00	
School Fund, Part II	6,316.14	
Vocational Tuition	297.56	
State Wards; Tuition and Trans.		
1945	465.18	
1946	375.20	
Supt's. Salary and Travel	676.67	
	\$ 10,810.75	

Other receipts:

Refunds	\$ 14.40
Telephone	.80
Lost book	1.66
Tuition, Vernon, Vt.	60.00
Tuition, James Gillespie	80.00

\$ 156.86

Total Receipts \$ 10,967.61

Net Cost of Education 1946 \$ 33,800.73

Financial Report Center School Lunch Room

January-December 1946

DOROTHY O. TOTMAN, Treasurer

Balance for 1945 \$ 51.89

Receipts:

Lunches	\$ 3,756.63
Federal Government	3,679.47
Interest	.29
Health Council	21.22
Transferred from Reserve Equip. Fund	50.00
	7,507.61

\$ 7,559.50

Expenses:

Groceries	\$ 5,849.44
Workers	1,486.56
Equipment	141.32
Postage, Express & Service Charges	29.76

7,507.08

Cash Balance January 1, 1947 \$ 52.42

Lunches Served 38,835

Milk Served 37,864

Report of the Auditor

To Robert N. Taylor, Superintendent of Schools:

This is to certify that I have made an audit of the records of the Center School Lunch Room for the year 1946.

I have gone over all the bills and find the report is well set up, concise and accurate.

A recapitulation of the ten monthly statements shows at a glance the receipts and disbursements covering the year and that there was a balance on hand of \$52.42 at January 1, 1947. However, I find there is due from the Government—

November check for	\$371.62
December check for	333.06
	\$704.68

I also find there are Accounts Payable as follows:

Tenney Farms, Inc.,	\$748.30 due Dec. 20th
Alfred L. Morlock	52.38 due Dec. 31st
A. A. Knights & Son Corporation	13.07 due Dec. 31st
	\$813.75

Sincerely yours,

LOUIS M. POTTS, Auditor

REPORT OF THE
Elementary School Principal

To Mr. Taylor and Members of the School Committee:

I herewith submit a report of the activities of the Northfield Center School for the year 1946.

The past year has again been a successful one. Our building is in fine shape and shows but little evidence of over five years of use. This is due to the fine cooperation of the teachers and pupils. The janitors are to be congratulated on keeping the building clean and comfortable. The pupils are to be congratulated for their civic pride in taking good care of their building. The teachers are to be congratulated for instilling in their pupils a sense of pride in the school.

Metropolitan Achievement Tests given by Mrs. Bolton in the first grade and by me in the rest of the grades in May indicated that most of the grades made a full year's progress during the school year 1945-1946. Geography again proved to be a weak subject. This is probably due to the fact that geography and history are not taught as separate subjects but as social studies. A return to the teaching of these as separate subjects is advocated for another year. Intelligence tests were given to the seventh and eighth grades in September.

During the 1945-1946 school year, rhythm band instruments were purchased by Mrs. Leonard for use in the lower grades. These were used extensively in teaching the pupils to keep time, learn rhythm, and be able to express themselves musically with instrumental aids. A demonstration of their use was given at the Town Hall during Music Week. Many phonograph records were also purchased to be used for music appreciation purposes. The children were taught to recognize various instruments and to appreciate the work of the best known composers. Records also help to create an interest in instrumental music.

Our schools have never provided enough incentive for pupils to gain an instrumental musical education. Orchestras and bands are an important part of many school systems. Northfield's pupils are as capable of playing musical instruments as are the students of other schools. This has been realized by the teachers of music and the music supervisors of our school for a number

of years. During the war, due to a lack of instruments, nothing could be done. Now that more instruments are available, attempts are being made to locate teachers so that a plan for instructing those interested in playing any musical instrument can be worked out.

A successful exhibition of school work was held on May 2. Many parents and friends visited the school to inspect the work of the children in the various grades. More parents are urged to view these annual exhibitions so that they may visit with the teachers and inspect the work of their children as well as that of others.

The girls of grades seven and eight are enjoying a very valuable and practical course in home economics under the able direction of Mrs. Findlay. The fundamentals of sewing are taught and these are applied to the making of aprons, dresses, and other practical materials. The latter half of the year will be devoted to instruction in foods. Mr. McLean has been instructing the boys in physical education while the girls were having home economics.

The lunchroom is enjoying its most successful year. Around 250 lunches are served each day. Greater variety in lunches has been the feature this year. Again Mrs. Findlay's experience and ability has been noteworthy.

Excellent use has been made of the money made available for visual education. Movies have been selected that best fit into the educational needs of our school. Movies have been rented that have been especially prepared for classroom use. Separate movies have been selected for the lower grades. Teachers prepare the pupils for the movies and follow up the pictures with discussions and exercises.

The report cards which were used last year were reorganized, improved, and supplemented this year. We now have a report card that seems to fit the needs of our local situation quite completely. A new feature of this year's report card is a page provided for written notes from teachers to parents or parents to teachers.

My program is so arranged that I have approximately one hour each day for administrative and supervisory duties. This time is usually spent in visiting rooms, inspecting the building, caring for discipline problems, writing letters, conferring with teachers, supervisors, students, etc., and other routine affairs. Conferences are held with teachers concerning methods and

classroom procedures. Teachers' meetings are conducted once each month to discuss plans and routine school procedures.

Pupils leaving our school to enter either of the two private schools are doing generally good work and, in some instances, outstanding work. We believe that the pupils of Northfield Center School are getting a good foundation upon which to build their future education. We know and realize that there are some weaknesses to our system. These can be remedied by additional facilities and a reorganization of the curriculum.

New arithmetic books are added to the fifth and sixth grades. The former books have been used for six years and were in quite poor condition. The new books were selected by the teachers in preference to several sets that were available. The organization of the new book is such that it should bring better results in arithmetic.

During the past year, we have continued to sell Postal Savings Stamps and Bonds. We believe this gives the pupils an opportunity to save money and takes the place of savings banks in larger communities. We are one of very few schools in this area which is carrying on this worthwhile war-time practice. Some pupils make a practice of regular purchases of stamps.

Photographs were taken of all pupils last spring. These and class albums were readily purchased by pupils and parents. The school received a return of 10% commission, and nearly \$25.00 was realized. Small photographs were given to the school department to be placed on the permanent record cards.

Four teeter boards were purchased in the fall with the interest accumulated from the Belcher Center School Fund plus a few dollars from the school's general fund. These teeter boards will be erected in the spring..

Due to a complete lack of facilities for conducting general assemblies, only a few such assemblies are conducted each year and these are conducted at the town hall. The school committee and citizens of Northfield should be aware that such facilities were not provided when the present building was planned and erected. They should also realize that general assemblies and programs are an important part of a school's curriculum. Children need to have experineces in performing before and with large groups. This should be considered by each and every parent and citizen when the question of further construction is presented.

Rental of projector	2.00	
Sale of waste paper	.60	
Unclaimed money	5.97	
Commission on seeds	38.70	
Commission on photographs	24.95	
Total Assets	\$ 112.19	\$ 112.19

Expenditures

Teeter boards	\$ 5.30	
Transportation of films	28.56	
Rental of films	15.20	
	\$ 49.06	49.06
Balance January 1, 1947		\$ 63.13

Tent Caterpillar Contest Prizes

Donations	\$21.00
Prizes awarded April 1946	9.69

Balance on hand Jan. 1, 1947	\$11.31
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During the present school year, the P.T.A. has again gone out of existence. This has removed the one and only organization linking the home and school. Your school can not function at its best unless there is a very close cooperation between these two institutions. This is a problem of every parent. There has always been a great gap between home and school in our town. This gap can not be bridged unless parents will visit the school, see and understand the problems of the pupils, teachers and school and then work with the school and its authorities in improving undesirable situations. An organization that will bring about a closer cooperation between school and home is essential—now.

In conclusion may I thank Mr. Taylor, members of the school committee, the teachers, Miss Gowen, parents and pupils who have assisted me in any way during the past year in making my work more effective.

Respectfully submitted,

GEORGE M. LEONARD, Principal.

NORTHFIELD CENTER SCHOOL—GENERAL FUND

Assets

Balance on hand January 1, 1946	\$ 39.97
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REPORT OF THE
High School Principal

Mr. Robert N. Taylor, Superintendent of Schools
Northfield, Massachusetts

I herewith submit my third annual report as principal of Northfield High School.

School opened September 16, 1946, with an enrollment of 69 pupils. The enrollment was divided as follows: Seniors 11; Juniors 21; Sophomores 16; Freshmen 21.

The faculty has spent considerable time this past year working in groups revising the contents of the courses offered and adapting them to the needs of our Northfield students. This will make them more practical, more valuable and more interesting.

Two new courses have been added this year, a third year of Home Economics and Home Nursing. This means that students can now start this very practical study in the seventh grade and continue it through three years of high school. The Home Nursing is offered for the girls. This course alternates with First Aid which was offered and taken by almost the entire school last year. This fills the needs of the girls nicely but still leaves the boys with no vocational course.

This year we did not offer Physics as there were not sufficient students interested to warrant it. The State Department will not approve the assigning of a teacher to a class of five or less. However, when a course is omitted for this reason, care is taken that any student who needs the course to fulfill a college entrance requirement is provided for either through an extension course or by some other means.

The physical education program is much the same as last year. The boys won the Border League Baseball Championship and placed second in the Small School Baseball Tournament and were undefeated except for one Tournament game. The girls won the Border League Softball Championship and won the

only game they played with a team outside the league, Greenfield. This Fall the boys placed second in the Border League touch football and the girls third in volley-ball.

Both the girls and the boys have become very interested in basketball. Last winter they played informal games at Bernardston and they hope to do more this year.

One of the most improved school activities has been the school paper. The writing is done largely in the English Classes, the stencils and mimeographing in the Commercial Classes, and they have even done some art work—something not previously done in the high school.

The Senior Class trip to Washington last Spring was far superior to the previous trips to New York and far more valuable to the students. This year's Senior Class plans to take the same trip and include the Shenendoah Valley and Caverns and Gettysburg. Thanks to the fine support of the townspeople at their food sales, the auction and the Senior Play the class will be able to pay the entire expense of the trip from their treasury.

This winter the Activity Period will be utilized more fully than ever before. It is planned to use one period a week for group guidance, one period for group music, one period for class activities, one period for clubs, and one period for assemblies and movies. There has long been a need for a better organized program of guidance and it is hoped to partially meet this need through group guidance.

Among the needs of the school are:

1. A winter physical education program. This cannot be realized until the school has a gymnasium.

2. Vocational courses for the boys—manual training and/or other shop or agricultural work.

3. Better school library facilities.—Especially reference books. The present library consists of 211 books, of which the "Illustrious Life of William McKinley," "Our Martyred President" and "Bryant's Popular History of the United States" in four volumes (1881) are typical.

4. Automatic heat controls on the ventilators so that an even temperature can be maintained in each room.

5. A division of the Commercial room so that typing students can work without disturbing other commercial classes.

In conclusion I wish to thank the teachers who have spent so much extra time in meetings revising the Curriculum and other school activities and you, Mr. Taylor and the School Committee for your help and interest in our work at the high school.

Respectfully submitted,

CHESTER R. PARKER, Principal

Northfield High School—School Fund

	Receipts	Expenditures	Balance
Class of 1947	\$ 831.42	\$ 99.92	\$ 731.50
Class of 1948	89.08		89.08
Class of 1949	50.50		50.50
Glee Club	254.48	20.90	233.58
Students Activities	709.98	462.71	247.27
Press Club	6.00	1.25	4.75
	\$1,941.46	\$ 584.78	\$1,356.68

REPORT OF

School Physician

To Superintendent of Schools and School Committee:

The year 1946 has been marked in the schools by an unusual amount of contagious disease. In the spring we had an epidemic of mumps that spread to practically every child that had not already had the mumps. Whereas such an epidemic is common at intervals in a town such as ours, and since because so many children have now had the disease we now need have no fear of another epidemic of mumps for some years, we shouldn't feel too badly about it.

However, had we had complete cooperation on the part of the parents there need not have been such an epidemic. Children sent home with contagious diseases should not return to school until they have received a certificate from the school physician or their doctor stating that they are free from danger of contagion. I wish to commend the board of health for making this clear through legal notices in the papers. I wish to take this opportunity to beg the cooperation of the parents in the future and to remind them that this applies not only to the legally reportable diseases but to skin infections such as ringworm and impetigo, and to head lice.

The opening of the fall term of school was delayed by the appearance in town of two cases of poliomyelitis. The annual examination of the school children was carried out immediately after school opened this year in order to check on the physical condition of the children and be sure there was no contagious disease among them. None were found at that time though since then there have been a few cases of skin disease and head lice.

The general health of the pupils as found at the annual physical examination was found to be very good, there being less defects found of all kinds except teeth than last year. Defective teeth continue to be the major defect found, though

this year there was evidence of a lot of dental work having been done. A summary of defects found follow:

Defective teeth	61
Poor posture	17
Flat feet	17
Diseased tonsils	5
Overweight	5
Poor nutrition	3
Hernial tendency	8
Eye care needed	8

A diphtheria immunization clinic was held in November and December at which about 25 school and pre-school children were inoculated against diphtheria. For the first time in 14 years there have been several cases of diphtheria in the county, and any child who has not been inoculated should have it done at once by their family physician.

I wish to thank Mr. Taylor, Miss Gowen, and the teachers for their help and cooperation.

Respectfully submitted,
F. WILTON DEAN, M.D.

School Physician

REPORT OF THE

School Nurse

To the Superintendent of Schools and the School Committee of the Town of Northfield:

I herewith submit my second annual report as nurse of the public schools of Northfield, January 1, 1946 to January 1, 1947.

During the month of January 1946 I examined the eyes of the school body:

Tested	316
Poor eyes	14

The same work was done in December 1946 and the results were:

Tested	329
Poor eyes	16

Each student whose eyes were found to be defective in January has received the attention of an oculist. Follow up work is being done on the December findings.

Again this year the pupils of both the Center School and the High School have been given the audiometer test:

Center School:

Tested	245
Retested	19
Poor hearing	6

High School:

Tested	73
Retested	4
Poor hearing	3

At the beginning of the new school year I had placed in each room of the Center School a chart bearing each pupil's name and the causes for each of his or her absences. These charts are kept by the teacher and should, over a period of time, prove invaluable to both the nurse and the parent. It is hoped that these charts will furnish the needed information to help correct the high percentage of absence.

In my 1945 report I stated that the most common physical defect was teeth and made a plea for a dental clinic to be held one day each month at the school. Although the situation remains the same in that teeth are still the most common defect it is encouraging to me that much more work has been done on teeth than in the previous year.

In the spring a course of seven lessons was given to the girls of the High School Home Economics Class on Child Care and Development.

The following is a summary of the work of the school nurse:

Classrooms visited for group inspection	62
First aid	236
Advice	155
Weighing and measuring	894
Other inspections	64
Excluded	53
Readmitted	28
Physical Examinations	323
Transportation to Doctor or Dentist	34
Consultations with teachers	98
Health talks in classrooms	76
Conference with the Superintendent	18
Diphtheria Clinic	27
Home Visits:	
Health supervision	90
Communicable Disease	1

I want to thank Mr. Robert N .Taylor, Supt. of Schools, Dr. F. Wilton Dean and the teachers for the cooperation they have given me.

I would appreciate anyone having any criticism of the health condition of the public schools of Northfield interviewing me that I may try to rectify or help the condition.

I would once again like to state how much I have enjoyed my work in the schools.

Respectfully submitted,

NATALIE J. GOWEN

School Nurse

REPORT OF THE

Town Clerk

1946

VITAL STATISTICS

It is extremely important that the Vital Statistics record be complete and correct. If any errors or omissions are discovered the Clerk will deem it a favor to have them reported at once so that corrections may be made.

As required by Chapter 46, Section 15, General Laws of Massachusetts:

Notice is hereby given that the Town Clerk will furnish blanks for returns of births to parents, householders, physicians, and registered hospital officers applying for the same.

Dog Licenses Issued in 1946

Male Dogs	129
Female (spayed)	70
Female	17
Special Kennel	5
Military	2
Total	223

Sporting Licenses Issued in 1946

Resident Fishing	95
Resident Hunting	103
Resident Sporting	144
Minor's and Women's Fishing	70
Resident Trapping	5
Special Non-resident Fishing	12
Non-Resident Minor Fishing	1
Non-Resident Fishing	17
Non-Resident Hunting	7
Duplicates	7
Non-Resident Military Sporting	3
Resident Citizen Sporting (free)	29
Resident Citizen Military (free)	8
Resident Citizen Old Age (free)	2
Total	503

Jury List

Abbott, Robert D.	Hyde, Walter W.
Anderson, Frank W.	Jordan, Paul G.
Avery, Fred G.	Livernoise, Ralph S.
Bartus, Joseph J.	Martin, Leslie A.
Bistrek, Stanley T.	Miller, Carroll H.
Black, Julion O.	Miner, Herman A.
Bolton, Horace W.	Olds, Charles B.
Browning, Charles R., Jr.	Sheldon, Lee H.
Clough, Richard	Smith, Samuel H.
Dresser, James E.	Spaulding, Clarence H.
Eastman, Hubert J.	Szestowicki, Frank P.
Field, Joseph W.	Thompson, Paul B.
Fish, Roy J.	Webber, Louis A.
Given, Sidney H.	

Births Recorded in 1946

Date	Name	Parents
1945		
Feb. 10	Gibson, George Leslie	Robert L. and Verna C.
Mar. 27	Currier, Mary Lou	William J. and Alice J.
May 15	Scott, Jerry Stuart	Alvin H. and Elizabeth A.
Aug. 15	Browning, Richard Louis	Homer F. Jr. and Ethel E.
Sept. 9	Carey, Thomas John	Forest L. and Katherine I.
Nov. 7	Williams, Richard R. 3rd.	Richard R. and Dorothy
Dec. 10	Reed, David Allen	Ralph H. and Doris K.
21	Walker, James Howard	William C. and Florence H.
1946		
Jan. 19	Stillborn	
Feb. 9	Sibley, Barbara Lynn	Merritt A. and Barbara M.
13	Gibson, Brenda Irene	Robert L. and Verna R.
Mar. 17	Eastman, Marcia Ann	Hubert J. and Genevieve B.
20	Anderson, James Albert	Albert J. and Hazel E.
Apr. 15	Tiel, Ronald Theodore	Edward P. and Lillian M.
18	Holloway, Dennis Berton	Lee W. and Alice
22	Hopkins, Eugene Guy	Ellis B. and Ida J.
30	Field, James Means	Horace F. and Katherine
May 13	Stevens, Charles Benjamin, 3rd	Charles B. Jr., and Roselda
June 6	Janes, Dennis Paul	Eben and Evangeline
11	Kirkland, John William, Jr.	John William and Elisbeth A.
14	LaBelle, David Allen	Alfred O. and Bernice
24	Rushlow, Charles Samuel Jr.	Charles S. and Yvonne E.

July	3	Matosky, Elizabeth Ann	Stephen P. and Tessie C.
	12	Chadwick, Frank Wentworth, Jr.	Frank W. and Eunice A.
	24	Currier, Thomas Joseph	William J. and Alice J.
		Currier, Theresa Ann	William J. and Alice J.
	26	LaFraniere, Frances Leona	Leonard F. and Pauline R.
	27	Fowler, Jonathon Lee	Norman F. and Ethel D.
Aug.	2	Morey, Darrel Allen	Willard A. and Charlotte G.
	3	Quinlan, Kevin Lawrence	Lawrence D. and Edna S.
	11	Tenney Mary Elizabeth	Edward V. and Katherine E.
	20	Mello, Teresa Maria	Asker C. and Maria E.
	25	Newton, Juanita Helene	Donald G. and Helen A.
	26	McCollum, Mary Ann	Robert H. and Helen P.
Sept.	2	Hartwell, Robert Henry, Jr.	Robert H. and Ruth E.
	7	Fleming, Linda Joy	Francis E. and Dorothy A.
Oct.	19	Kenney, Ransom Chester, 2nd	Ransom C. and Doris I.
	30	Zachmann, Gregory	Hans M. and Doris L.
Dec.	13	Couture, Christine Marie	Alvah C. and Anita G.
	30	Davis, Elizabeth Lottie	Louis F. and Elsie L.

Marriages in 1946

Date	Names	Residence	Place of Marriage
Jan. 14	Ladzinski, Peter Edward, Jr.	Northfield, Mass.	Montague (Millers Falls) Mass.
	Hosmer, Jean Marion	Northfield, Mass.	
Feb. 15	Stratton, Frank	Northfield, Mass.	Leverett, Mass.
	Hillock, Hazel Etta	Leverett, Mass.	
16	Murray, Ernest Glen	Northfield, Mass.	Charletown, N.H.
	Reed, Evelyn	Charlestown, N.H.	
21	Brassor, Edmond W.	Northfield, Mass.	Brattleboro, Vt.
	Addison, Barbara Rose	Northfield, Mass.	
26	Fletcher, John Higginson	Northfield, Mass.	Northfield, Mass.
	Eddy, Mary Elizabeth	Northfield, Mass.	
Mar. 9	Booth, Donald William	Stockley, Del.	North Andover, Mass.
	Pitkin, Lois Gertrude	Northfield, Mass.	
16	McIver, Ralph Bertran	St. Johnsbury, Vt.	Northfield, Mass.
	Murray, Gertrude Elizabeth	South Vernon, Mass.	
16	Stacy, Gilbert Harrison	Northfield, Mass.	Northfield, Mass.
	Scherlin, Marguerite Nina	Vernon, Vt.	
17	Carroll, Harold James	New York, N. Y.	Northfield, Mass.
	Colton, Priscilla Maxwell	Northfield, Mass.	
Apr. 2	Couture, Albert Joseph	Northfield, Mass.	Northfield, Mass.
	Broad, Maxine Elizabeth	Northfield, Mass.	
11	Black, Wayne Arthur	Northfield, Mass.	Northfield, Mass.
	Lane, Addie Belle	Brattleboro, Vt.	
16	Otto, Herman Arthur	South Hadley, Mass.	Northfield, Mass.
	Ely, Bettina Adams	Holyoke, Mass.	
27	Mastroni, Francis Frederick	Bridgeport, Conn.	Northfield, Mass.
	Smolen, Esther Evangeline	Northfield, Mass.	

May	1	Eastman, Kelso M.	Lowell, Mass.	Northfield, Mass.
		Currier, Beth (Cullinane)	Lowell, Mass.	
	4	O'Hara, Joseph Erwin	Tupper Lake, N. Y.	Northfield, Mass.
		Szestowski, Sophia Elizabeth	Northfield, Mass.	
	11	Glazewski, Tadeous	Erving, Mass.	Montague, Mass.
		Dymerski, Helen Sophie	Northfield, Mass.	
	16	Black, Watson Ellsworth	Northfield, Mass.	Leyden, Mass.
		McDonald, Charlotte	Leyden, Mass.	
	28	Scherlin, Walfred Algot	Vernon, Vt.	Northfield, Mass.
		McGaffigan, Bertha May	Vernon, Vt.	
	30	Mann, Crawford Jason	Northfield, Mass.	Greenfield, Mass.
		Dion, Rita Evelyn	Greenfield, Mass.	
June	1	Wozniak, Walter	Northfield, Mass.	Greenfield, Mass.
		Chula, Jennie Caroline	Greenfield, Mass.	
	1	Stevens, John Harry	Greenfield, Mass.	Northfield, Mass.
		Bassett, Evelyn Adelaide	Northfield, Mass.	
	7	Whitaker, Raymond W.	Winchendon, Mass.	Northfield, Mass.
		Hall, Phyllis M.	Winchendon, Mass.	
	8	Mankowsky, Carroll William	Northfield, Mass.	Montague (Millers Falls) Mass.
		Whitney, Madelyn May	Northfield, Mass.	
	8	McDonald, Andrew Lindsay	Leyden, Mass.	Northfield, Mass.
		Black, Hazel Agnes	Northfield, Mass.	
June	16	Newton, Fred Minor	Putney, Vt.	Northfield, Mass.
		LaFue, Phyllis Winifred Bennett	E. Dummerston, Vt.	
	22	Carpenter, Paul Herbert	Northfield, Mass.	Northfield, Mass.
		Miller, Ethel Louise	Northfield, Mass.	
	22	Gibson, Frederick Clifford	Northfield, Mass.	Greenfield, Mass.
		Kelly, Honora Rosalie	Greenfield, Mass.	
	29	Clough, Frederick Eugene, Jr.	Northfield, Mass.	Montague (Millers Falls) Mass.
		Serrell, Kathryn Maude	Turners Falls, Mass.	
July	6	Barrows, Richard Wilbur	Northfield, Mass.	Northfield, Mass.
		Greenwood, Ann	Northfield, Mass.	
	13	Sokoloski, Walter Paul	Turners Falls, Mass.	Montague (Millers Falls) Mass.
		Dresser, Natalie Pearl	Northfield, Mass.	
	13	Gale, John Sumner	Stowe, Vt.	Northfield, Mass.
		Head, Frances Foulk	Montgomery, Ala.	
	14	Gredler, Charles Rogers	Northfield, Mass.	Northfield, Mass.
		Proper, Eloise Electa	Summit, N. J.	
	25	Arsenault, Joseph Clifford	Vernon, Vt.	Northfield, Mass.
		Tyler, Isabelle Amy	Vernon, Vt.	
	27	Gibbs, Julian Howard	Albany, N. Y.	Northfield, Mass.
		Gethman, Cora Lee	Northfield, Mass.	
	31	Kemp, Maurice Welcome	Greenfield, Mass.	Colrain, Mass.
		Wing, Elsie Gertrude	Northfield, Mass.	

Aug.	2	King, Rupert Emory Davis, Lulu Catherine Goewey	New Boston, Mass.	Northfield, Mass.
	17	Coy, Willard Amsden Robinson, Jean Hazen	Northfield, Mass. Hyde Park, Mass.	Northfield, Mass.
	26	Boyle, John Joseph Donahue, Margaret Mary	Winchester, Mass. Lincoln, N. H.	Montague (Millers Falls) Mass.
Sept.	4	Flocken, Milton Hughes Finch, Arlene Louise	Northfield, Mass. Wilbraham, Mass.	Northfield, Mass.
	5	Lundy, Richard Dorr Kehl, Janet Margaret	Springfield, Mass. Northfield, Mass.	Northfield, Mass.
	14	Edson, LeRoy Hammond Snow, Alleen May	Northfield, Mass. Bernardston, Mass.	Bernardston, Mass.
	21	Chula, Stanley Martin Cembalisty, Adelia Dorothy	Greenfield, Mass. Northfield, Mass.	Northfield, Mass.
	21	Landry, Henry Horace Clark, Marion Louise	Leominster, Mass. Leominster, Mass.	Northfield, Mass.
	26	Kennedy, James J. Whiting, Dorothy (Decrow)	Worcester, Mass. Worcester, Mass.	Northfield, Mass.
	27	Randall, Donald Leon Kelley, Norma Mary	Northfield, Mass. Greenfield, Mass.	Deerfield, Mass.
Oct.	6	Black, Julian Oscar Lombard, Fanny Louise	Northfield, Mass. Northfield, Mass.	Northfield, Mass.
	12	Muthcawicz, Frank Wozniak, Steffie Mary	South Boston, Mass. Northfield, Mass.	Northfield, Mass.
	19	Emerson, Perley Jasper Maddocks, Helen Bertina (Mundell)	Winchester, N. H. Winchester, N. H.	Northfield, Mass.
	26	Raffa, Michael Stanley Kugler, Jean Blanche (Galvis)	Hatfield, Mass. Northfield, Mass.	Deerfield, Mass.
	31	Plotczyk, Valentine Philip Szeszowicki, Esther Judith	Northfield, Mass. Northfield, Mass.	Northfield, Mass.
Nov.	9	Holloway, Windom Edward Hoye, Carolyn	Northfield, Mass. Wilmington, Vt.	Wilmington, Vt.
	28	Krejma, Joseph John Schryba, Stella	Gill, Mass. Northfield, Mass.	Northfield, Mass.
Dec.	9	VanFleet, Clifford Richard Sandstrand, Helen G.	Gardner, Mass. Gardner, Mass.	Northfield, Mass.
	14	Randall, Warren Arthur Dunnell, Arline Grace	Northfield, Mass. Northfield, Mass.	Northfield, Mass.

Deaths Recorded in 1946

Date	Name	Age	Yrs.	Mos.	Days
1945					
Nov. 16	Leavis, Gertrude Louise (Pullen)	76		4	5
Dec. 6	Cutting, Maurice	77		5	19
1946					

Jan.	2	Morse, Ethel Lathrop (Keith)	67	7	4
	19	Stillborn			
	24	Leach, Ralph Osgood	66	0	24
Feb.	21	Kasandi, John	58	—	—
Mar.	31	Savcheff, Andrew	64	10	8
Apr.	8	Brown, Thomas Towson	77	1	—
	11	Boliski, Bernard	40	2	18
May	4	Stearns, Charles Calvin	83	6	4
	14	Slate, Florence Miller	59	1	10
	31	Taber, Maria Taber	84	7	14
July	31	Brindley, William Angus	76	9	21
Aug.	14	Dale, William Henry	80	9	13
Oct.	6	Ford, Harold L.	71	—	9
	23	Sheldon, Ethel Susan (Hurlburt)	76	1	29
Nov.	5	Huber, Grace Edna	76	1	—
	20	Wells, Dorothy	52	9	18
Dec.	4	Taylor, George Lyman	85	2	4
	7	Kingsbury, Everett Nelson	86	11	20
	15	Williams, Anna M. Field	78	5	20

Copy of the Votes Taken on the Articles in the Warrant for the Annual Town Meeting, February 4, 1946

Article 1. Voted to accept all of the reports of the various town officers as printed in the Town Report.

Article 2. Voted and chose by ballot the necessary Town Officers for the ensuing year with the following results:

Town Clerk, 1 year	Josephine S. Haskell	322
Town Treasurer, 1 year	Charles F. Slate	322
Selectmen, 1 year	Homer F. Browning, Jr.	76
	George W. Carr	260
	Ernest A. Parker	280
	George H. Sheldon	190
	Ross L. Spencer	149
Assessor, 3 years	Fred S. Merrifield	321
Moderator, 1 year	William F. Hoehn	293
	J. W. Field	2
	George McEwan	1
	Dean W. Williams	1
School Committee, 3 years	Sidney H. Given	295
	Frank W. Zebert	1
Cemetery Committee, 3 years	Carlton W. Holton	311
Library Trustees, 3 years	Horace H. Morse	306
	Mary G. Parker	318

Tree Warden, 1 year	Dean W. Williams	50
	Fred A. Holton	1
	Frank W. Anderson	6
	Carroll H. Miller	1
	Henry Arthur Webster	2
	Joseph Bilmon	3
	James Dale	2
	Roderic Parker	2
	William F. Hoehn	1
	Robert D. Abbott	1
Tax Collector, 1 year	Charles F. Slate	316
Constables at large, 1 year	Harry M. Haskell	314
	Joseph G. Morgan	308
	Martin E. Vorce	307
Constable, resident Northfield Farms, 1 year	Murray M. Hammond	306
Planning Board Members,		
1 year	George McEwan	274
2 years	Frank W. Williams	269
3 years	Fred I. Bolton	285
4 years	William E. Park	287
	William Parker	1
5 years	Fred A. Holton	277
	George W. Carr	1

Article 3. Voted to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1946, and to issue a note or notes therefor, payable within one year, and to renew such note or notes as may be given for a period of less than one year, in accordance with Section 17, Chapter 44, General Laws; any debt or debts incurred under this vote to be paid from the revenue of the financial year beginning January 1, 1946.

Article 4. Voted to raise and appropriate the sum of \$50 for the use of the Library at Northfield Farms.

Article 5. Voted to raise and appropriate the sum of \$150 to be used by the Tree Warden for the care and preservation of shade trees.

Article 6. Voted to raise and appropriate the sum of \$2,971.56 for lighting the streets.

Article 7. Voted to raise and appropriate the sum of \$100 for tools for highway work.

Article 8. Voted to raise and appropriate sums of money to defray town charges for the ensuing year as follows:

Schools	\$44,346.00
Treasurer, Salary	600.00
Expense Acct.	140.00
Bridges	500.00
Soldiers' Relief	2,500.00

Alexander Hall	150.00
Inspection of Animals	100.00
Selectmen, Salary	600.00
Expense Acct.	100.00
Road Machinery Fund, to be transferred from Road Mach. Acct.	1,800.00
Old Age Assistance	21,000.00
Public Welfare Clerk	100.00
School Committee, Salary	150.00
Inspection Meat & Slaughtering	200.00
Public Health	400.00
Moderator and Counsel	250.00
Town Reports	700.00
Bonds and Damages	400.00
Fire Department	1,700.00
Water Hole Maintenance	125.00
Department Public Welfare	5,000.00
Aid to Dependent Children	2,500.00
Town Clerk, Salary	300.00
Expense Acct.	40.00
Fire and Casualty Insurance	1,200.00
Sealer of Weights & Measures	125.00
Expense Account	25.00
Accountant, Salary	600.00
Expense Acct.	40.00
Assessors, Salaries	1,250.00
Expense Acct.	100.00
Town Hall Care	2,000.00
Interest Account	400.00
Town Clock and Fountain	120.00
Snow Removal	4,000.00
Elections and Registrations	700.00

Article 9. Voted to raise and appropriate the sum of \$500.00 for Tax Collector's Salary and \$150.00 for expense account.

Article 10. Voted to raise and appropriate the sum of \$3,000.00 for the care and maintenance of Dickinson Memorial Library, which amount shall include the Dog Tax and fines.

Article 11. Voted to raise and appropriate the sum of \$850.00 to be used in the extermination of the Gypsy Moth.

Article 12. Voted to raise and appropriate the sum of \$1,550.00 to defray the expense of a Community Nurse.

Article 13. Voted to raise and appropriate the sum of \$300.00 to be used in putting up railing.

Article 14. Voted to raise and appropriate the sum of \$4,500.00 to pay the note due on the new Grade School Building debt.

Article 15. Voted to raise and appropriate the sum of \$851.00 for the care and preservation of cemeteries.

Article 16. Voted to authorize the Selectmen to enter into contract with the Board of Public Works, Division of Highways, for repair and

improvement of roads and highways, exclusive of State Highways, and to raise and appropriate the sum of \$14,625.00 for Chapter 81 Highways.

Article 17. Voted to empower the Selectmen to defend the town in any suit brought against the town.

Article 18. Voted to raise and appropriate the sum of \$4,000.00 to cooperate with the State and County in construction of the Chapter 90 roads.

Article 19. Voted to raise and appropriate the sum of \$150.00 for Memorial Day Exercises to be expended under the direction of the American Legion.

Article 20. Voted to elect a Park Commissioner to have charge of the Athletic Fields and Playgrounds in the town, to serve one year, without pay, and to raise and appropriate the sum of \$125.00 for care of the Athletic Field.

Upon motion duly seconded it was voted to instruct the tellers to cast one vote for George M. Leonard for Park Commissioner and he was declared elected.

Article 21. Voted to raise and appropriate the sum of \$400.00 to be used to complete the parking place now partially constructed, with gravel and oil and install sufficient lights at the rear of the Town Hall.

Article 22. Voted to authorize the Selectmen to appoint one of their members as a clerk for the Aid to Dependent Children and Old Age Assistance, and to raise and appropriate the sum of \$300.00 for salary for said clerk.

Article 23. Voted to raise and appropriate the sum of \$200.00 for constables' pay.

Article 24. Voted to raise and appropriate the sum of \$1,000.00 for the purpose of constructing a new cement sidewalk on the east side of Main Street, extending from the present cement sidewalk in front of Charles Slate's southward.

Paper ballot: Yes 52, No 37.

Article 25. Voted to raise and appropriate the sum of \$400.00 for Hydrant Service for 15 hydrants to be paid to the Northfield Water Company for water supplying the hydrants for fire protection.

Paper ballot: Yes 72, No 40.

Article 26. Voted to transfer from Overlay Reserve Account the sum of \$2,000.00 for a reserve fund for the current year.

Article 27. Voted to raise and appropriate the sum of \$500.00 to take care of the drainage on Warwick Ave., between St. Mary's Street and Birnam Road.

Article 28. Voted to accept from the American Youth Hostel, Inc., the sum of \$150.00 the same to be added to estimated receipts and available funds when setting the tax rate.

Article 29. Voted to raise and appropriate the sum of \$50.00 to meet foreclosure costs on tax titles.

Article 30. Voted to raise and appropriate the sum of \$500.00 to continue the work on the drain started on the road between the railroad track and Ernest Billings.

Article 31. Voted to raise and appropriate the sum of \$300.00 to build or repair the fence at the West Northfield Cemetery, said amount to be appropriated from cemetery lot fund.

Article 32. Voted to raise and appropriate the sum of \$2.86 to pay unpaid bills of 1945.

Paper Ballot: Yes 42, No 2.

Article 33. Voted to transfer from surplus revenue the sum of \$20,000.00 to reduce the tax rate.

Article 34. Voted that the town authorize the Selectmen to receive and take action on applications for business licenses within the town, as provided by law, and that they be authorized to call and conduct such public hearings as are necessary in connection with these applications.

Article 35. Voted to empower the Selectmen to appoint a Trustee of the Martha W. Alexander Fund to take the place of Frank H. Montague deceased. The Trustees recommended the appointment of Mrs. Maude M. Montague.

Article 36. Voted to appoint a survey committee to investigate the advisability of erecting a World War Memorial in the form of a community school center and to determine the need for additional school facilities consisting of a gymnasium, vocational shop, and kindergarten quarters to occupy this building. The committee is to be composed of the chairman of the Board of Selectmen, the Commander of the American Legion, the President of the P.T.A., the School Committee, and three other members to be appointed by the chairman of the Selectmen, one of whom shall be a veteran.

Article 37. Voted to raise and appropriate the sum of \$50.00 for the cost of making the survey and publishing the report.

Article 38. Voted to authorize the Selectmen to appoint a committee to look up land that can be used for a cemetery and report at the next annual town meeting.

Article 39. Voted to raise and appropriate the sum of \$1,000.00 to enlarge and improve the kitchen at the town hall, and to buy needed equipment and to authorize the Selectmen to appoint a committee to be in charge of the work.

Article 40. Voted to buy a car for the use of the town nurse and to raise and appropriate the sum of \$1,067 for the same and \$333.00 for its maintenance.

Paper Ballot: Yes 74, No 52.

After the reading of the Warrant by the Clerk, Rev. Joseph W. Reeves gave the invocation. Recess for dinner was declared at 12 o'clock, and the meeting reconvened at 1:30 P. M. Mr. Edward M. Powell, representative of the Federal Government, presented to Mrs. Claire Cochrane a medal in appreciation of her outstanding financial achievement during the bond drives.

Mr. George McEwan read a resolution, presented to Mr. Fred A. Holton, retiring Chairman of the Board of Selectmen, for his service to the town as a member of that Board for twenty years.

Joseph W. Field, chairman of the Zoning Committee, gave a report of the work of the committee which was accepted. The Committee was discharged with a vote of thanks.

Committees appointed under the following Articles:

Article 36, Survey Committee

Ernest A. Parker
Stanley Payson
Louis V. Phelan
Sidney H. Given
Lillian G. Wells

Irving J. Lawrence
Frank W. Pearsall
Frank W. Williams
Raymond C. Miller

Article 38, Cemetery Committee

Luman A. Barber
Joseph G. Morgan
Merritt C. Skilton

Helen E. McNeil
Marion W. Goodspeed

Article 39, Town Hall Kitchen Committee

Helen M. Stearns
Dorothy L. Miller
Maude M. Montague

Afred E. Holton
James E. Dresser

JOSEPHINE S. HASKELL, Town Clerk

Copy of the Votes Taken on the Articles in the Warrant for the Special Town Meeting, November 5, 1946

Article 1. Voted to appropriate from Surplus Revenue Account the sum of \$250.00 to install an auxiliary lighting system in Alexander Hall.

Article 2. Voted to transfer the sum of \$365.00 from Machinery Account to purchase a new sanding machine.

Article 3. Voted to appropriate the sum of \$1,400.00 from Surplus Revenue to add to the Snow Removal account.

Article 4. Voted to authorize the Selectmen to dispose of the equipment no longer needed by the town.

Article 5. Voted to appropriate \$5,000.00 from Surplus Revenue to add to the Old Age Assistance Account.

Article 6. Voted to appropriate the sum of \$900.00 from Surplus Revenue to add to the Aid to Dependent Children Account.

Article 7. Voted to transfer the sum of \$172.00 to the School Department account to supply added transportation for the first grade pupils, so that they may be carried home at a time to be decided by the School Committee, as petitioned by a group of citizens.

Paper Ballot: Yes 91, No 69.

Article 8. Voted to appropriate the sum of \$850.00 to erect a fence on the south end of the playground and athletic field at the Center School.

Article 9. Voted and lost. Paper Ballot: No 95, Yes 47.

Article 10. Voted to authorize and empower the Selectmen to appoint a Trustee of the Martha W. Alexander Fund, and to accept the recommendation that Mrs. Mary T. Parker be appointed.

Article 11. Voted to authorize the Selectmen to dispose of any interest the town may have in the old school house lot No. 12, situated on what was formerly known as the Old Warwick Road.

Article 12. Voted to appropriate the sum of \$250.00 to install any and all auxiliary lighting equipment required in the school building at No. 4 district.

Article 13. Voted to accept the sum of \$150.00 from Alice V. Watson in trust and apply the interest to the care of the Watson lot No. 58, Mount Hermon Cemetery.

Article 14. Voted to accept the sum of \$100.00 from the Albert S. Brigham Estate in trust and apply the interest to the care of the two Brigham family lots in Center Cemetery.

Article 15. Voted to accept the sum of \$100.00 as a trust fund, the interest thereof to be used for perpetual care of the lot of Cora Preston and Pitts W. Preston in West Northfield Cemetery.

Article 16. Voted to accept the sum of \$100.00 as a trust fund, the interest thereof to be used for perpetual care of the Pennock burial lot in West Northfield Cemetery.

Article 17. Voted to accept the sum of \$100.00 as a trust fund, the interest thereof to be used for perpetual care of the lot in Center Cemetery known as the Asa A. Holton lot.

Article 18. Voted to accept from the estate of Mary H. Callender the sum of \$500.00 as a trust fund, the interest thereof to be used for the perpetual care of the cemetery lot in which Mary H. Callender and her husband are buried and known as the Cyrus Holton lot, in Mount Hermon Cemetery; the surplus, if any, to be used for the care and embellishment of the lot of the father, mother and the other members of the family of Mary H. Callender.

JOSEPHINE S. HASKELL, Town Clerk

REPORT OF THE Board of Assessors

For the Year Ending December 31, 1946

Value of Real Estate		\$1,673,713.00
Value of Personal Estate		231,970.00
Rate per \$1,000	\$ 38.00	
Polls Assessed	679	
Motor Excise Commitment		3,607.79
Number of horses assessed	79	
Number of cattle assessed	1,194	
Number of swine assessed	15	
Number of goats assessed	15	
Number of fowl assessed	6,360	
Number of sheep assessed	15	

Appropriations

Appropriations from available funds, Nov. 13, 1945:

Typewriter for Assessors' Dept. from surplus revenue	\$ 120.00
Old Age Assistance account from surplus revenue	1,200.00
Snow Removal account from surplus revenue	1,500.00
Veterans' Service Center from surplus revenue	450.00
New truck for town work from machinery account	1,500.00

Appropriations from available funds, Feb. 4, 1946:

Road machinery fund from machinery account	1,800.00
Reserve fund from overlay reserve	2,000.00
West Northfield Cemetery fence from cemetery lot fund	300.00

Appropriations to be raised by taxation, Feb. 4, 1946:

Northfield Farms Library	50.00
Tree Warden	150.00
Street lighting	2,971.56
Highway tools	100.00
Schools	44,346.00
Treasurer's salary	600.00
Treasurer's expense account	140.00
Bridges	500.00
Soldiers' relief	2,500.00
Alexander Hall	150.00
Animal inspection	100.00
Selectmen's salary	600.00

Selectmen's expense account	100.00
Old Age Assistance	21,000.00
Public Welfare clerk	150.00
School Committee salary	150.00
Inspection meat and slaughtering	200.00
Public health	400.00
Moderator and Counsel	250.00
Town reports	700.00
Bond and damages	400.00
Fire department	1,700.00
Maintenance of water holes	125.00
Department Public Welfare	5,000.00
Aid to Dependent Children	2,500.00
Town Clerk's salary	300.00
Town Clerk's expense account	40.00
Election and registration	700.00
Fire & Casualty insurance	1,200.00
Sealer of weights & measures	125.00
Sealer's expense account	25.00
Accountant's salary	600.00
Accountant's expense account	40.00
Assessors' salary	1,250.00
Assessors' expense account	100.00
Town Hall care	2,000.00
Interest account	400.00
Town Clock & Fountain	120.00
Snow removal	4,000.00
Tax Collector's salary	500.00
Tax Collector's expense account	150.00
Dickinson Memorial Library	3,000.00
Gypsy moth	850.00
Community Nurse's salary	1,550.00
Railings	300.00
Grade school building debt	4,500.00
Cemeteries	851.00
Roads & Highways, Chapter 81	14,625.00
Chapter 90 roads	4,000.00
Memorial Day	150.00
Athletic field care	125.00
Parking lot	400.00
Clerk's salary, Aid to Dependent Children	300.00
Constables' pay	200.00
Cement sidewalk	1,000.00
Hydrant service	400.00
Drainage, Warwick Avenue	500.00
Foreclosure costs, tax titles	50.00
Ernest Whitney, road drainage	500.00
Unpaid bills 1945	2.86
Survey Committee expense	50.00
Town Hall kitchen improvements	1,000.00

Nurse's car	1,067.00	
Nurse's car maintenance	333.00	
Total Appropriations		\$141,056.42
Veterans' Service District		\$ 615.60
State Tax		1,550.00
State Parks & Reservations		75.80
State audit of municipal accounts		505.55
County tax		5,329.76
County tax 1945 underestimate		42.32
Overlay		2,594.52
Gross amount to be raised		\$151,769.97

Estimated Receipts and Available Funds

Income tax	\$ 7,032.38	
Corporation taxes	3,088.74	
Reimbursement—state owned land	184.29	
Gasoline tax	4,507.40	
Motor vehicle and trailer excise	2,000.00	
Licenses	50.00	
General government	400.00	
Health and sanitation	425.00	
Highways—chapter 81 and chapter 90	12,750.00	
Charities	10,000.00	
Old age tax (meals)	918.66	
Schools	7,000.00	
Libraries	100.00	
Interest on taxes	500.00	
American Youth Hostel's gift	150.00	
Overestimate on state parks, 1945	19.54	
Tax rate reduction from surplus revenue	20,000.00	
Transfers	8,870.00	
Total estimated receipts and available funds		\$ 77,996.01
Net amount to be raised by taxation		73,773.96
Poll tax	\$ 1,358.00	
Personal property tax	8,814.86	
Real estate tax	63,601.094	
Fractional gain on tax rate	.006	
Total taxes levied on polls and property		\$ 73,773.96

Respectfully submitted,

FRED S. MERRIFIELD
CLIFFORD A. FIELD
ERNEST A. PARKER

Assessors

REPORT OF THE Welfare Department

Number of General Relief Cases	12
Number of Soldiers Relief Cases	5
Number of Aid to Dependent Children	7

Old Age Assistance

Number of Recipients Jan. 1, 1946	56
Cases received during the year	8
Cases closed during the year	1
Number of recipients Dec. 31, 1946	63

General Relief

Appropriation	\$ 5,000.00
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Payments

Cash	\$ 1,295.16
Mrs. D. C. Donahue	310.32
F. M. Dunnell	161.54
Irish & Morgan	391.67
Dr. F. W. Dean	109.50
John Wilson & Co.	18.00
Northfield Pharmacy	102.49
Morgans N. E. Store	421.46
Greenfield Dairy	87.29
Dr. W. F. Dodd	15.00
W. L. Goodnow & Co.	24.27
Dr. A. B. True	99.00
Melvin Miller	28.00
George N. Kidder	25.00
Edward Lucew	105.00
J. C. Penney Co.	15.08
G. O. Dunnell	39.00
Dr. L. R. Dame	34.50
H. E. Hamilton Co.	6.00
Dr. H. W. Cummings	152.00
Dunham Bros. Co.	5.11
Dr. P. A. Freeman	5.00
Dr. J. H. Bolton	65.00
A. L. Morlock	199.72
Tel. & Tel. Co.	.50
Mrs. Shirley K. Goodwin	15.00
John Mackin	9.85

Sears Roebuck Co.	22.36	
Dr. George Rist	25.00	
City of Boston	636.00	
State of Mass.	208.50	
Avery's Store	4.65	
Drs. Hazen & Little	21.00	
Returned Check	25.00	
Total	\$ 4,684.97	
Unexpended balance	315.03	
		\$ 5,000.00

Soldiers' Relief

Appropriation	\$ 2,500.00
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Payments

Myrtle Burrington	1,379.23	
A. E. Lerche Inc.	23.40	
Sears Roebuck & Co.	25.00	
Morgan's N. E. Store	61.16	
Dr. E. E. Baldwin	14.00	
Dr. L. H. Noyes	27.50	
E. Doolittle	10.00	
Town of Greenfield	115.80	
Dr. L. R. Dame	5.00	
Franklin Co. Hospital	35.20	
Dr. E. C. Thorne	50.00	
Dr. H. L. Craft	2.00	
Melvin Miller	16.00	
Total	1,764.29	
Unexpended balance	735.71	
		\$ 2,500.00

Aid to Dependent Children

Appropriation	\$ 3,400.00
U. S. Grant	1,029.01
Total	\$ 4,429.01

Payments

Cash	\$ 4,275.58	
Unexpended balance	153.43	
		\$ 4,429.01

Old Age Assistance

Appropriation	\$26,062.40
U. S. Grant	13,926.27
	\$39,988.67

Payments

Cash	\$39,337.74	
Town of Greenfield	45.78	
Town of Bernardston	48.00	
Town of Montague	275.67	
Town of Wakefield	103.64	
City of Boston	78.29	
Total	\$39,889.12	
Unexpended balance	99.55	
		\$39,988.67

GEORGE W. CARR,
Chairman, Board Public Welfare.

REPORT OF FIRE CHIEF AND FOREST FIRE WARDEN

The Fire Department of this town has responded during the year of 1946 to 38 calls. Of this number 21 were for chimney fires; 14 calls were for grass and brush fires; 1 fire was in a chicken house and 2 calls were for emergencies.

Respectfully,

CHARLES L. JOHNSON,
Fire Chief and Forest Fire Warden.

REPORT OF THE
Finance Committee

The Finance Committee was organized for the year 1946 with Dr. Richard G. Holton, Chairman, and Mrs. Helen E. McNeil Clerk.

All financial matters coming before the town for action have been carefully considered and recommendations made accordingly.

Transfers from the reserve fund to meet deficits have been authorized as follows:—

Alexander Hall	\$ 11.09
Old Age Assistance	62.40
Road Machinery Fund	316.73
Assessors' Expense Account	35.00
Selectmen's Expense Account	2.36
Typewriter for Assessors	11.45
Assessors' Expense Account	5.44
Constable Pay	55.72
Inspection of Animals	28.18
Health	8.36
Highways Chapter 90	.04
Schools	250.34
Clock and Fountain	127.50
Memorial Day	36.15
Nurse Expense	50.00

Respectfully submitted,

RICHARD G. HOLTON
HELEN E. McNEIL
GEORGE McEWAN
DOROTHY C. MILLER
FRED I. BOLTON
WALTER W. HYDE
HORACE H. MORSE

REPORT OF CEMETERY COMMISSIONERS

The various cemeteries have had the customary care during the year. We are asking for an appropriation to oil the road in the Center Cemetery. The foremost reason for this work lies in the fact that at the present the cars knock the stones out into the lawn and it is necessary to spend time raking them out to avoid dulling the mowers. With the road oiled, this needless expense could be averted.

Appropriation	\$851.00
Interest Fund	288.24
	\$ 1,139.24
Ok'd Bills for the care of the cemetery	1,087.41
Balance	\$ 51.83
Received for the care of the Spofford Lot	\$ 4.06
Paid for labor and material	\$ 4.06

Cash Received for Sale of Lots and Care

Name	Lot No.	Cemetery	Page	Price
Mrs. Ralph O. Leach	37, 38, 39	Farms	377	75.00
Charles Field	40	Center	378	25.00
Grace E. Kramm	42	Mt. Hermon	379	15.00
Horace H. Morse	7	Mt. Hermon	380	15.00
				\$130.00
Paid to the Town of Northfield				\$130.00
Stearns Lot				\$10.05
G. N. Kidder, labor and material				10.05

GEORGE N. KIDDER
CARLETON HOLTON
JOSEPH J. BARTUS

Cemetery Commissioners

REPORT OF THE

Trustees of Dickinson Memorial Library

Your Trustees by regular meetings and diligent personal interest have administered the affairs of the Dickinson Memorial Library throughout the year. The books of the Library have been available and as far as funds allowed new books have been placed on our shelves. Gifts have also added a considerable number of valuable though not recent books. The comfortable and well equipped reading room has been well patronized, the children's room has ministered to the needs of our young people and has been largely used by the pupils of our schools. Christmas decorations, seasonal display of books and attractive bulletins are touches which have added interest and charm to the Library activities.

Miss Lucy Mears Eleveth resigned as Librarian to accept the position of Librarian at Edgewood Park School, Briarcliff Manor, New York. Miss Eleveth came to us after Christmas 1944 and rendered faithful and efficient service; she had gone far in cataloguing the Library and was very helpful in her attention to individual needs. The Trustees were sorry to have her go. Miss Eleveth's resignation took effect August 24th. Mrs. Florence Phelps, who has served a number of years as Assistant Librarian, was appointed Librarian and began to serve in that capacity on the same date—August 24th. Miss Arlene Dunnell was appointed Assistant to the Librarian and began her work September 17th. Mr. Frank Britton moved from Northfield and Mr. Louis M. Abbey was appointed Janitor in his place. Mr. Abbey began his work August 1st.

During the year books and magazines have been given by the friends listed below:

Mr. and Mrs. Robert Abbott	Mr. Jack McCormick
Miss Florin Andrew	Miss C. Ina Merriman
Miss Mercy Brann	Mrs. Frank Montague
Mr. Frank Britton	Mrs. Ambert G. Moody
Mrs. Albert Cembalisky	Miss Nellie R. Nye
Rev. and Mrs. Charles Milo Connick	Mrs Emma M. F. Powell
Miss Elizabeth Dale	Estate of Mr. Charles E. Stearns
Rev. and Mrs. Edward Fairbank	Mr. Edwin Stevens
Mrs. Mary A. Holton	Mrs. Jessie Sutherland
Miss Julia Huber	Mrs. Carroln Van Phelan
Rev. Robert Bonner Jack	Mrs. John Wisdom
Miss Lucy Jackson	Mrs. Allen Wright
Mrs. L. R. Kirk	

Mr. and Mrs. Robert Abbott gave a book in memory of their daughter, Carol Ann, on her birthday. Mr. and Mrs. Robert L. Wood gave a number of books in memory of their mother, Mrs. Nellie M. Wood. The Estate of Mr. Charles E. Stearns gave a picture of Northfield Street, 1905, and we received from Mrs. Ambert G. Moody a letter written by Mr. E. M. Dickinson, the Donor of the Library Building, addressed to Mr. D. L. Moody, dated May 26th, 1896. Progress has been made in cataloguing the Library and we hope to continue this important work. At present there are 11,358 books in the Library.

The Library Building calls for constant attention that it may be properly maintained. During the fall the roof was inspected by an expert and certain necessary and extensive repairs were made. This involved a much larger expenditure than we had anticipated, so much so that we count ourselves fortunate to have paid the bill and kept within our appropriation. We ought to have funds enough to improve our lighting system and to meet the urgent need for more shelves.

The town of Northfield is fortunate in the possession and use of a splendid Library Building. To have such an edifice at our disposal and to realize how largely its use could be expanded makes us keenly aware of how grievously the meagerness of our endowment funds cramps its possible service to the community.

We therefore close this report by again expressing the hope that the loyal and devoted sons, daughters and friends of Northfield, wherever they may be—near or far—will recognize in the Library a wonderful and very appropriate means of expressing their love for Northfield by establishing large Library endowment funds. Why not make our dreams come true—NOW!

C. INA MERRIMAN, Chairman
MARY G. PARKER
MERCY A. BRANN
JSEPH W. FIELD
HORACE H. MORSE
ROBERT BONNER JACK

Librarian's Report

The circulation for 1946 has shown an encouraging increase over the past few years. All libraries are noting this fact which is attributed to the return of more leisure time following the war years.

The total circulation for 1946 shows an increase of 1879 over that of 1945.

Circulation 1945		Circulation 1946	
Books—adult	8391	Books—adult	8953
Books—juvenile	5353	Books—juvenile	6236
Periodicals		Periodicals	
adult	821	adult	993
juvenile	176	juvenile	281
Bookmobile	514	Bookmobile	671
Total	15,255		17,134

Our busiest day was the last day of the year, December 31, 1946, with a total circulation of 176.

The state bookmobile has continued its fine service during the past year, lending books totaling 1,227; 463 at the Dickinson Memorial Library, and 764 to other parts of the town. In addition to our books and those from the bookmobile, we have borrowed from other libraries on special request, through the inter-library loan.

A total of 616 books, by gift and purchase, have been placed on our shelves during the year.

At the present time, the registration of persons using the library, both children and adults, numbers 710 resident and 5 non-resident.

The amount received for fines on overdue books and periodicals for the year is \$134.05, which in turn becomes available for new books and other library expenses.

With the opening of school in September, a change was made in the children's room. Mrs. Warren Randall, our new assistant, now charges the children's books, through the eighth grade, at the table in the children's room, from 1 to 4. This plan has aided greatly in relieving the congestion at the main desk, and also makes it possible for her to help the children in finding and making a choice of books.

The librarians are always glad to cooperate with the teachers in selecting books for report; explaining the uses of the library; and in finding material for special assignments. In addition to the books and periodicals for pleasure and knowledge in our library, there are fine exhibits of minerals and historical objects on the second floor of the building. These exhibits are open to the public during the library hours, from 1 to 6 p. m. on Wednesday and Friday; and 1 to 8 p. m. on Tuesday, Thursday and Saturday. The only restrictions are that children shall be accompanied by a responsible person.

While the new books have been slow of delivery the past year and the publishers cannot promise any definite date for deliveries, our library has kept up with the current book titles and we hope to continue this service.

May I take this opportunity to pay a tribute to the trustees of our library for their many hours of service so freely given, and to extend thanks to our patrons for their cooperation, patience and understanding of our problems.

Respectfully submitted,

MRS. FLORENCE H. PHELPS

Librarian.

REPORT OF THE
Park Commissioners

I herewith submit a report of work accomplished at the athletic field during the year 1946.

One of the first projects that was undertaken at the field was the removal of two large stumps which had been left with ditches around them for several years. Deeming these stumps to be very dangerous, they were removed by town help at the expense of the Park Department.

Through the assistance of many of the men and boys of the town, the basepaths of the baseball diamond were skirted and fill was added, all at no expense to the town. New accurate basepaths were laid out. Loam, purchased locally, was used to fill in hollows on the rest of the athletic field. A fence was planned at the west side of the field, but no wire was available so that this project will have to be accomplished next year. The baseball diamond was moved frequently by power mower while the rest of the field was mowed occasionally by a tractor mower. Wooden bases were bought for use on softball diamonds and the bleachers were temporarily patched up.

The present athletic field is in very poor condition. A lack of fertilizer during the past few years and its increased daily use during the spring and fall by 350 school pupils has left it with a patchwork of bare spots. The entire field needs regrading. The baseball diamond needs additional fill. The backstop needs repairing.

The present bleachers were constructed ten or more years ago and are now in an unsafe condition. Much of the wood is decayed and weak. It is recommended that the town appropriate a sum of money to purchase portable steel bleachers to replace the present wooden structures. These bleachers could be used at other places than the athletic field should the town have any outdoor public gatherings.

This department has an unexpended balance again this year but this is mainly due to the large amount of volunteer help and the scarcity of materials. I am indebted to the members of the Northfield A.A. and those interested in its welfare, to I. J. Lawrence, Luman Barber, Myron Dunnell, the Northfield School for Girls, and many pupils of our own school system for their assistance in preparing the baseball diamond.

Respectfully submitted,

GEORGE M. LEONARD,
Park Commissioner.

REPORT OF THE Public Health Nurse

To the Selectmen and citizens of the town of Northfield:

I herewith submit my second annual report as Public Health Nurse of the town of Northfield.

On Wednesdays during January and February, accompanied by Mrs. George Carr, chairman of the local Health Council, I attended a Public Health Nurses' refresher course in West Springfield on Newer Concepts and Developments in Public Health Nursing. This course was made available to us by the Massachusetts Department of Public Health. During September, October and November I attended a course on Maternity Nursing at the nurses' home of the Franklin County Hospital. This course was taught by the Supervising Instructor in Maternity Public Health Nursing.

Again this year the Fortnightly generously contributed ten dollars for the purpose of purchasing cod liver oil to be distributed by the nurse to worthy children.

The Northfield Health Council is once again furnishing the money to buy hot lunches for needy children.

In June the Well-child Clinic was held in the nurse's room at the Center School, with Dr. Alexander Nadas, pediatrician, of Greenfield, attending physician, and Mrs. Horst, the state nutritionist. There were 54 children examined and much follow-up work was done.

The usual Diptheria Clinic was held at Alexander Hall with Dr. T. Wilton Dean attending. Twenty-seven children were immunized. This clinic is available to all and it is encouraging to see that most families benefit by it.

The following is a complete summary of my work from Jan. 1, 1946, to Jan. 1, 1947:

Chronic cases visited	593
Acute cases visited	83
Communicable disease	3

Maternity:	
Prenatal	15
Deliveries	2
Postnatal	7
Health Supervision:	
Infant	131
Preschool	57
School	112
Adult	83
Tuberculosis Contact	10
Social Service	23
Parents not at home	14
Meetings attended	4
Talks given	9
Transportation	110
Fees collected	\$285.50

Respectfully submitted,

NATALIE GOWEN.

Town Warrant

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN, ss.

To either of the Constables of the Town of Northfield in the County of Franklin. Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in election and in Town affairs, to meet at the Town Hall in said Town February 3rd, 1947 at ten o'clock in the morning then and there to act on the following articles:

Article 1. To hear the reports of the several Town Officers and act thereon.

Article 2. To choose all necessary Town Officers for the coming year, the following to be on one ballot: Town Clerk, Town Treasurer, three Selectmen for one year, One Assessor for three years, Town Moderator for one year, two Library Trustees for three years, one School Committee Member for three years, one Cemetery Commissioner for three years, one Cemetery Commissioner for one year, to fill vacancy, Tree Warden for one year, Tax Collector for one year, three Constables for one year, one Constable for one year, a resident of Northfield Farms, and one Member of the Planning Board for five years.

The polls may close at FIVE O'CLOCK P. M.

Article 3. To see if the oTwn will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1947, and to issue a note or notes therefore, payable within one year, and to renew such note or notes as may be given for a period of less than one year, in accordance with Section 17, Chapter 44, General Laws: any debt or debts incurred under this vote to be paid from the revenue of the financial year beginning January 1, 1947.

Article 4. To see if the Town will raise and appropriate a sum of \$75 for the use of the Library at Northfield Farms, or act thereon.

The Finance Committee recommend \$75.00.

Article 5. To see if the Town will raise and appropriate a sum of money to be used by the Tree Warden in the care and preservation of shade trees or act thereon.

The Finance Committee recommend \$150.00.

Article 6. To see if the Town will raise and appropriate a sum of money for lighting the streets, or act thereon.

The Finance Committee recommend \$3,000.00.

Article 7. To see if the Town will raise and appropriate a sum of money for tools for highway work, or act thereon.

The Finance Committee recommend \$100.00.

Article 8. To raise and appropriate such sums of money as shall be necessary to defray town charges for the ensuing year, or act thereon.

The Finance Committee recommend the following items:

Schools	\$58,089	Maintenance Water holes	200
Treasurer	600	Dept. Public Welfare	5,000
Treasurer's Expense a/c	140	Aid to Dependent	
Bridges	1,000	Children	5,200
Soldiers' Relief	2500	Town Clerk	400
Alexander Hall	175	Town Clerk's Exp. a/c	40
Inspection of Animals	150	Election	500
Dog Officer	50	Fire and Casualty Ins.	1,200
Selectmen's Salary	900	Sealer of Weights and	
Selectmen's Expense a/c	100	Measures	125
Road Machinery Fund	2,000	Sealer's Exp. a/c	25
(Transfer from Machinery Acct.)		Accountant's Salary	700
Old Age Assistance	2800	Accountant's Exp. a/c	40
Public Welfare Clerk	150	Assessors' Salary	1,250
School Committee Salary	150	Assessors' Exp. a/c	75
Inspection of Meat and		Town Hall Care	3,000
Slaughtering	200	Interest Account	300
Public Health	400	Town Clock and Fountain	150
Moderator and Counsel	250	Snow Removal	5,000
Town Reports	400	Public Safety	50
Bond and Damages	400	Road Signs	100
Fire Department	1,700		

Article 9. To determine the salary of the Tax Collector, or act thereon.

The Finance Committee recommend \$500.00, expense a/c \$150.00.

Article 10. To see if the Town will raise and appropriate the sum of \$3,300.00 for the care and maintenance of the Dickinson Memorial Library, this sum to include the fines collected and the Dog Tax, or act thereon.

The Finance Committee recommend \$3,300.00.

Article 11. To see if the Town will raise and appropriate a sum of money to be used in the extermination of the Gipsy Moth, or act thereon.

The Finance Committee recommend \$850.00.

Article 12. To see if the Town will raise and appropriate a sum of money to paint the interior and exterior of the Town Hall or take any vote or votes in relation thereon.

The Finance Committee recommend \$3,000.00.

Article 13. To see if the Town will raise and appropriate a sum of money for the salary of a Community Nurse, and Substitute Nurse, or act thereon.

The Finance Committee recommend \$2,050.00.

Article 14. To see if the Town will raise and appropriate a sum of money for the Community Nurse's expense account, or act thereon.

The Finance Committee recommend \$50.00.

Article 15. To see if the Town will raise and appropriate a sum of money for the expense of the Community Nurse's car or act thereon.

The Finance Committee recommend \$350.00.

Article 16. To see if the Town will raise and appropriate a sum of money to install a drainage system on Beers Plain Road beginning near the residence of the Ware Bros. and running to Edson's Brook, or take any vote or votes in relation thereto.

The Finance Committee recommend \$5,500.00.

Article 17. To see if the Town will raise and appropriate a sum of money to be used in putting up railing, or act thereon.

The Finance Committee recommend \$300.00.

Article 18. To see if the Town will vote to raise and appropriate a sum of money to pay note due on the new Grade School building debt or take any vote or votes in relation thereto.

The Finance Committee recommend \$4,500.00.

Article 19. To see if the Town will raise and appropriate a sum of money for the care and preservation of cemeteries, or take any vote in relation thereto.

The Finance Committee recommend \$850.00.

Article 20. To see if the Town will authorize the Selectmen to enter into contract with the Board of Public Works, Division of Highways, for repair and improvement of roads and highways exclusive of state highways, and raise and appropriate or transfer from unappropriated, available funds in the treasury a sum of money for Chapter 81 Highways, or take any action in relation thereto.

The Finance Committee recommend \$19,500.00.

Article 21. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 90 Highway construction, or take any action in relation thereto.

The Finance Committee recommend \$4,000.00.

Article 22. To see if the Town will vote to appropriate a sum of money from the Cemetery Lot Fund to be used in oiling the road in Center Cemetery, or act thereon.

The Finance Committee recommend \$235.00.

Article 23. To see if the Town will empower the Selectmen to defend the Town in any suit brought against the Town, or act thereon.

Article 24. To see if the Town will raise and appropriate the sum of \$1,000.00 for equipment for any further improvements in the Town Hall kitchen and that the present committee be authorized to continue in office, or act thereon.

The Finance Committee recommend \$1,555.00.

Article 25. To see if the Town will raise and appropriate a sum of money to surface the driveways around the Town Hall, or take any vote or votes in relation thereto.

The Finance Committee recommend \$600.00.

Article 26. To see if the Town will raise and appropriate a sum of money to repair sidewalks, or act thereon.

The Finance Committee recommend \$100.00.

Article 27. To see if the Town will raise and appropriate a sum of money for Memorial Day exercises, the same to be expended under the direction of the American Legion, or act thereon.

The Finance Committee recommend \$175.00.

Article 28. To see if the Town will raise and appropriate a sum of money for Constables' pay, or take any vote or votes in relation thereto.

The Finance Committee recommend \$300.00.

Article 29. To see if the Town will authorize the Selectmen to appoint one of their members as Clerk for the Aid to Dependent Children and Old Age Assistance, and that the salary be \$300.00 in accordance with Section 4A Chapter 41, General Laws, and raise and appropriate money for same.

The Finance Committee recommend \$300.00.

Article 30. To see if the Town will vote to raise and appropriate the sum of \$200.00 to be used in purchase of fish to be liberated in the Town of Northfield, under the supervision of the selectmen, or act thereon.

The Finance Committee recommend \$200.00.

Article 31. To see if the Town will raise and appropriate the sum of \$1,000.00 for the purpose of constructing a new cement sidewalk on the east side of Main Street extending from Warwick Ave. northward, or act thereon.

Article 32. To see if the Town will raise and appropriate a sum of money for hydrant service for fifteen hydrants to be paid to the Northfield Water' Co. for water supplying the hydrants for fire protection, or act thereon.

Article 33. To see if the Town will raise and appropriate a sum of money for a reserve fund for the current year, or act thereon.

The Finance Committee recommend \$2,000.00.

Article 34. To see if the Town will vote to authorize the Selectmen to appoint a committee to consist of the three Selectmen and four members of the Fire Department to investigate plans for a new fire house and report at the next annual Town Meeting or sooner if necessary, or act thereon.

Article 35. To see if the Town will vote to authorize the Selectmen to investigate plans for a Town garage and report at the next annual Town Meeting or sooner if necessary, or act thereon.

Article 36. To see if the Town will raise and appropriate a sum of money to purchase an adding machine for the use of the Tax Collector and Treasurer, or act thereon.

The Finance Committee recommend \$100.00.

Article 37. To see if the Town will raise and appropriate a sum of money to reimburse the school teachers and school nurse for salary raises from September through December 1946, as voted by the School Committee, or act thereon. The amount needed is \$2,840.00.

Article 38. To see if the Town will vote to appoint a Park Commissioner to have charge of the athletic field and playgrounds in the Town to serve one year, and to see if the Town will raise and appropriate \$200.00 for the care of the athletic field, or act thereon.

The Finance Committee recommend \$200.00.

Article 39. To see if the Town will raise and appropriate the sum of \$550.00 to purchase portable steel bleachers for use at the athletic field, and other outdoor public gatherings, or act thereon.

The Finance Committee recommend \$550.00.

Article 40. To hear the report of the Survey Committee to investigate World War 2 Memorial in the form of a Community School Center, and take any vote or votes in relation thereto.

Article 41. To see if the Town will authorize the Selectmen to present a copy of the Puritan Outpost to the Historical Society, or act thereon.

Article 42. To hear the report of the Cemetery Land Committee on a new cemetery location, and take any vote or votes in relation thereto.

Article 43. To see if the Town will raise and appropriate a sum of money to install three street lights on Glen Road, or act thereon.

Article 44. To see if the Town will raise and appropriate a sum of money to install two street lights on the Millers Falls Road near the group of houses south of Frank Garfields, or act thereon.

Article 45. To see if the Town will raise and appropriate a sum of money to install two street lights on the Millers Falls Road between the residence of Frank Bartus and the Erving Line, or act thereon.

Article 46. To see if the Town will raise and appropriate a sum of money to erect and maintain a street light at the corner of Birnam Road and Hotel Road, or act thereon.

Article 47. To see if the Town will vote to change the present method of electing the Selectmen, as follows: election of one Selectman for three years, election of one Selectman for two years, and election of one Selectman for one year, one Selectman each year, for a three year term thereafter, to begin in 1948, or act thereon.

Article 48. To see if the Town will vote to transfer a sum of money from Surplus Revenue to reduce the tax rate, or act thereon.

The Finance Committee recommend \$10,500.00.

Article 49. To see if the Town will vote to accept from the American Youth Hostels, Inc., the sum of \$20.00, the same to be added by the Assessors to estimated receipts and available funds, when setting the tax rate, or act thereon.

Article 50. To see if the Town will raise and appropriate a sum of money to be used in making necessary repairs on abandoned schoolhouses, or act thereon.

The Finance Committee recommend \$100.00.

Article 51. To see if the town will vote to authorize the Selectmen to sell certain real estate acquired through tax title procedure or take any vote or votes in relation thereto.

And you are directed to serve this Warrant by posting up attested copies at the Post Offices in Northfield, East Northfield, West Northfield, at the School House in District No. 6, and the Tenney Farms Filling Station at Northfield Farms, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as foresaid.

Given under our hands this 17th day of January in the year of our Lord one thousand nine hundred and forty-seven.

ERNEST A. PARKER
GEORGE W. CARR
GEORGE H. SHELDON

Selectmen of Northfield.

The Commonwealth of Massachusetts
Department of Corporations and Taxation
Division of Accounts
State House, Boston

To the Board of Selectmen

Mr. Ernest A. Parker, Chairman
Northfield, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Northfield for the year ending December 31, 1946, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,
FRANCIS X. LANG,
Director of Accounts

Mr. Francis X. Lang
Director of Accounts

Department of Corporations and Taxation
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Northfield for the year ending December 31, 1946, and submit the following report thereon:

The financial transactions, as entered on the records of the several departments receiving or disbursing town funds or sending out bills for collection, were examined, checked and verified by comparison with the books of the town accountant and the treasurer.

The books and accounts of the town accountant were examined and checked in detail. The record receipts were checked with the treasurer's books, while the recorded payments were compared with the selectmen's warrants and with the treasurer's record of disbursements. The appropriation accounts as recorded on the ledger were checked with the town meeting records of the town clerk, and all other accounts were checked with information in the departments in which the transactions originated. The ledger was analyzed, a trial balance was taken off, and after the necessary adjusting entries were made, a balance sheet, which is appended to this report, was prepared showing the financial condition of the town on December 31, 1946.

The balance sheet indicates that the town is in good financial condition.

The books and accounts of the tax collector were examined and checked in detail. The tax accounts outstanding according to the previous examination and all subsequent commitment lists of taxes were audited and proved with the warrants committing them for collection. The collections as recorded on the cash books were checked, the payments to the treasurer were verified, the abatements were checked to the assessors' record of abatements granted, the taxes transferred to the tax title account were verified, and the outstanding accounts were listed and proved with the accountant's ledger as adjusted.

Verification of the correctness of the outstanding tax accounts was made by mailing notices to a number of persons whose names appeared on the books as owing money to the town, and from the replies received it appears that the outstanding accounts as listed are correct.

The books and accounts of the treasurer were examined and checked in detail. The receipts, as recorded, were compared with departmental records of payments to the treasurer and with the other sources from which money was paid into the treasury. The

payments were checked with the selectmen's warrants authorizing them and with the town accountant's books. The cash book was footed, and the cash balance on December 31, 1946 was proved by actual count of the cash in the office and by reconciliation of the bank balance with a statement received from the depository.

The payments on account of debt and interest were compared with amounts falling due during the period covered by the audit and with cancelled securities on file.

The tax title register in the custody of the treasurer was analyzed and checked with the accounts of the tax collector, with the tax title deeds on file, and with the records in the Registry of Deeds. The amounts received from redemptions were verified and the outstanding accounts were listed and proved to the town accountant's adjusted ledger.

The securities, including savings bank books, representing the investment of trust and investment funds in the custody of the town treasurer were inspected and listed. The income was proved, while the bequests and withdrawals were checked and verified.

The records of payroll deductions on account of federal taxes as kept by the town accountant were examined and checked. The payments to the Collector of Internal Revenue and to the depository were verified with the selectmen's warrants and with the town accountant's ledger. It is recommended that all payrolls for federal taxes, and the net amount to be paid each employee, show the total earned by each employee, the amounts deducted with space provided thereon for the recording of the treasurer's check number.

The records of accounts receivable in the highway, public welfare including the bureau of old age assistance, and school departments were examined and checked. The departmental records were analyzed, the recorded collections were compared with the payments to the treasurer, the abatements and disallowances were verified, and the outstanding accounts were listed and proved with the town accountant's adjusted ledger accounts.

The records pertaining to municipal property rentals were examined and checked and the payments to the treasurer were verified.

The financial transactions of the town clerk were examined and checked. The receipts for dog and sporting licenses were checked with the record of licenses issued and the payments to the treasurer and to the Division of Fisheries and Game were verified.

The appropriations were listed from the town clerk's record of town meetings and the amounts voted were compared with the aggregate appropriations raised by the assessors in the computation of the tax rate for the period covered by the audit.

The recorded receipts for sealing and adjusting weights and measures were checked with the record of fees charged and the payments to the treasurer were verified.

The records of licenses granted by the selectmen and issued by the town clerk were examined and checked and the payments to the treasurer were verified.

The records of the dog officer for boarding and keeping dogs were examined and checked, the amount due from the county being listed and proved.

The records of licenses granted by the health department and issued by the town clerk were checked. The recorded receipts were verified with the records of licenses issued and the payments to the treasurer were verified.

The records of receipts of the community nurse were examined and checked. The payments to the treasurer were verified and the cash on hand on January 8, 1947 was proved by actual count.

The records of receipts of the librarians of the Dickinson Memorial Library for fines were checked. The payments to the treasurer were compared with the treasurer's receipts, and the cash on hand on January 9, 1947 was proved by actual count.

The savings bank book representing the investment of the Elisha Alexander Charity and Cemetery Perpetual Care Funds in the custody of selectmen were examined and listed. The income was proved and the withdrawals were verified.

The records of charges for the use of town-owned highway equipment were compared with the payrolls of the highway department. The recorded collections were checked and the payments to the treasurer were verified. It is recommended that records be kept of the amounts billed to other towns and individuals for machinery rentals, so that the receipts from this source may lend themselves to audit.

The surety bonds of the town officials required to furnish them for the faithful performance of their duties were examined and found to be in proper form.

The books and accounts of the trustees of the Martha W. Alexander Charity Fund were examined and verified. The savings bank books representing the investments of the fund were listed, the income was proved, and the withdrawals were verified. The payments were checked with the cancelled checks on file, and the cash balance was proved by reconciliation of the bank balance with a statement received from the bank of deposit.

The records of the cemetery department for the sale and care of lots were examined and checked. The sales of lots were checked to the deed record book and the payments to the treasurer verified. The savings bank book in custody of the cemetery commissioners was examined, the income and withdrawal being proved.

In addition to the balance sheet, there are appended to this report tables showing the reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the transactions and condition of the trust and investment funds.

While engaged in making the audit, cooperation was received from all town officials, for which on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

Assistant Director of Accounts

HBD:CAH

RECONCILIATION OF TREASURER'S CASH

Balance January 1, 1946, per previous audit,	\$ 50,489.58	
Receipts 1946:		
Reported,	\$168,585.83	
Not reported:		
Withholding tax deductions,	.20	
	<u> </u>	\$168,586.03
		\$219,075.61
Payments 1946,	\$174,869.08	
Balance December 31, 1946:		
Cash in office, verified,	\$ 1,004.98	
Franklin County Trust		
Company, Greenfield,	43,201.55	
	<u> </u>	\$ 44,206.53
		<u> </u> \$219,075.61

FRANKLIN COUNTY TRUST COMPANY—GREENFIELD

Balance December 31, 1946, per statement,	\$ 53,131.01
Balance December 31, 1946,	
per check book,	\$ 43,201.55
Outstanding checks December 31, 1946,	
per list,	9,929.46
	<u> </u> \$ 53,131.01

FEDERAL WITHHOLDING TAXES

Balance January 1, 1946,	
per previous audit,	\$ 329.80
Payroll deductions 1946,	3,042.90
Audit adjustment—	
Payroll deductions not reported,	.20
	<u> </u> \$ 3,372.90

Payments 1946:

Franklin County Trust Company-- depository,	\$ 1,835.90	
Collector of Internal Revenue,	1,245.20	
	<u> </u>	\$ 3,081.10

Balance December 31, 1946, in general treasury,		291.80
	<u> </u>	\$ 3,372.90

TAXES—1944

Outstanding January 1, 1946, per previous audit,		\$ 4,595.98
Payments to treasurer 1946,	\$ 4,564.30	
Tax titles taken 1946,	31.68	
	<u> </u>	\$ 4,595.98

TAXES—1945

Outstanding January 1, 1946, per previous audit,		\$ 11,530.66
Audit adjustment— Interest entered as taxes 1945,		.78
	<u> </u>	\$ 11,531.44
Payments to treasurer 1946,	\$ 7,484.11	
Tax titles taken 1946,	.. 36.93	
Audit adjustment— Abatement of taxes 1945 entered as 1946,		2.00
Outstanding December 31, 1946, per list,		4,008.40
	<u> </u>	\$ 11,531.44

TAXES—1946

Commitment per warrants,	\$ 73,773.96	
Additional commitment per warrants,	10.00	
	<u> </u>	\$ 73,783.96
Abatements after payment refunded,		21.10
Audit adjustments: Abatement after payment adjusted, \$ - 2.00 Abatement on taxes 1945 entered as 1946,		2.00
	<u> </u>	\$ 4.00
	<u> </u>	\$ 73,809.06
Payments to treasurer 1946,	\$ 62,042.39	
Abatements 1946,	841.30	
Added to tax titles 1946,	155.13	
Outstanding December 31, 1946, per list,		10,770.14
	<u> </u>	\$ 73,809.06

MOTOR VEHICLE EXCISE TAXES—1945

Outstanding January 1, 1946,			
per previous audit,	\$	204.49	
Commitment per warrants,		40.64	
Abatement after payment refunded,		1.92	
			\$ 247.05
Payments to treasurer 1946,	\$	241.13	
Abatements 1946,		5.92	
			\$ 247.05

MOTOR VEHICLE EXCISE TAXES—1946

Commitment per warrants,	\$	3,607.79	
Abatement after payment refunded,		8.51	
			\$ 3,616.30
Payments to treasurer 1946,	\$	3,211.51	
Abatements 1946,		51.55	
Audit adjustments—			
Abatement not entered,		.73	
Outstanding December 31, 1946, per list,		352.51	
			\$ 3,616.30

TIMBER SALVAGE TAXES

Accounts Receivable

Outstanding January 1, 1946,			
per previous audit:			
Taxes 1940,	\$	1,109.33	
Taxes 1941,		1,239.84	
Taxes 1942,		1,239.84	
			\$ 3,589.01
Outstanding December 31, 1946, per list,			\$ 3,589.01

INTEREST AND COSTS ON TAXES

Collections 1946:

Interest:

Taxes:

Levy of 1944,	\$	346.00	
Levy of 1945,		204.66	
Levy of 1946,		33.83	
			\$ 584.49

Motor vehicle excise taxes:

Levy of 1945,	\$	5.42	
Levy of 1946,		7.82	
			13.24

Costs:

Taxes:

Levy of 1944,	\$	21.95	
Levy of 1945,		6.65	
Levy of 1946,		7.70	
			36.30

Motor vehicle excise taxes:

Levy of 1945,	\$	17.70	
Levy of 1946,		9.80	
			27.50
			\$ 661.53

Payments to treasurer 1946:

Interest,	\$	596.95	
Costs,		63.80	
			\$ 660.75

Audit adjustment—

Interest entered as taxes 1945,		.78	
			\$ 661.53

TAX TITLES

Balance January 1, 1946, per previous audit,	\$	1,181.17
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Tax titles taken:

Taxes 1944,	\$	31.68	
Taxes 1945,		36.93	
Interest and costs,		32.28	
			100.89

Added to tax titles:

Taxes 1946,		155.23
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Audit adjustments:

Interest and costs added to tax titles not reported,	\$	.29	
Redemption interest reported as tax title redemptions,		130.39	
			130.68
			\$ 1,567.97

Payments to treasurer 1946,	\$	947.68	
Balance December 31, 1946, per list,		620.29	
			\$ 1,567.97

TAX POSSESSIONS

Balance January 1, 1946, per previous audit,	\$	417.66
Balance December 31, 1946, per list,	\$	417.66

SELECTMEN'S LICENSES

Issued by Town Clerk

Licenses issued 1946:

Revolver,	\$	19.00
Common victuallers',		3.00
Innholder,		6.00
Gasoline,		30.00
Auctioneer,		2.00
Alcohol,		2.00

Payments to treasurer 1946,

\$ 62.00
\$ 62.00

TOWN CLERK

Dog Licenses

Licenses issued 1946:

Male,	129 @ \$2.00,	\$	258.00
Female,	17 @ 5.00,		85.00
Spayed female,	70 @ 2.00,		140.00
Kennel,	5 @ 10.00,		50.00

Payments to treasurer 1946,

\$ 488.80

Fees retained,

221 @ .20,

44.20

\$ 533.00
\$ 533.00

Sporting Licenses

Licenses issued 1946:

Resident citizens' fishing,	95 @ \$2.00,	\$	190.00
Resident citizens' hunting,	103 @ 2.00,		206.00
Resident citizens' sporting,	144 @ 3.25,		468.00
Resident citizens' minor and female fishing,	70 @ 1.25,		87.50
Resident citizens' trapping,	5 @ 5.25,		26.25
Special non-resident fishing,	12 @ 1.50,		18.00
Non-resident citizen's minor fishing,	1 @ 2.25,		2.25
Non-resident citizens' fishing,	17 @ 5.25,		89.25
Non-resident citizens' hunting,	7 @ 10.25,		71.75
Non-resident military or naval sporting,	3 @ 2.00,		6.00
Duplicates,	7 @ .50,		3.50

Payments to Division of Fisheries
and Game 1946,

\$ 1,054.25

Fees retained 1946,

457 @ \$.25,

114.25

\$ 1,168.50
\$ 1,168.50

MUNICIPAL RENTALS

Rentals 1946,		\$	327.50
Payments to treasurer 1946,	\$	292.50	
Abatements 1946,		35.00	
			\$ 327.50

TOWN HISTORIES

Collections 1946:			
Sale of histories, 1 @ \$5.00,	\$	5.00	
Postage,		.30	
			\$ 5.30
Payments to treasurer 1946,			\$ 5.30

SEALER OF WEIGHTS AND MEASURES

Fees collected 1946,	\$	44.77
Payments to treasurer 1946,	\$	44.77

BOARD OF HEALTH—LICENSES

Licenses issued 1946:			
Pasteurization,	\$	20.00	
Oleomargarine,		2.00	
Milk,		3.00	
			\$ 25.00
Payments to treasurer 1946,			\$ 25.00

COMMUNITY NURSE

Cash on hand January 1, 1946,			
per previous audit,	\$	36.00	
Fees collected 1946,		285.50	
			\$ 321.50
Payments to treasurer 1946,	\$	307.00	
Cash on hand December 31, 1946,		14.50	
			\$ 321.50
Cash on hand January 1, 1947,	\$	14.50	
Fees collected January 1 to 8, 1947,		11.00	
			\$ 25.50
Payments to treasurer January 1 to 8, 1947,	\$	14.50	
Cash on hand January 8, 1947, verified,		11.00	
			\$ 25.50

HIGHWAY DEPARTMENT

Accounts Receivable

Outstanding January 1, 1946,			
per previous audit,	\$	385.34	
Outstanding December 31, 1946, per list,			\$ 385.34

ROAD MACHINERY EARNINGS

Payroll deductions:

Snow removal,	\$ 812.00
Chapter 81, highways,	1,850.75
Chapter 90, highways,	336.75
Town dump,	6.00
Bridges,	12.74
Drainage,	25.00
Parking lot,	42.00
Railings,	6.00
	\$ 3,091.24

Other towns	104.40
Individuals,	76.65

Payments to treasurer 1946,	\$ 3,272.29
	\$ 3,272.29

PUBLIC WELFARE DEPARTMENT

Temporary Aid

Accounts Receivable

Commitments 1946,	\$ 294.16
Payments to treasurer 1946,	\$ 294.16

AID TO DEPENDENT CHILDREN

Accounts Receivable

Outstanding January 1, 1946,	
per previous audit,	\$ 271.23
Commitments 1946,	1,144.22
	\$ 1,415.45
Payments to treasurer 1946,	\$ 845.82
Outstanding December 31, 1946, per list	569.63
	\$ 1,415.45

BUREAU OF OLD AGE ASSISTANCE

Accounts Receivable

Outstanding January 1, 1946,	
per previous audit,	\$ 137.38
Commitments 1946,	17,288.70
	\$ 17,426.08
Payments to treasurer 1946,	\$ 17,330.42
Outstanding December 31, 1946,	
per list,	95.66
	\$ 17,426.08

SCHOOL DEPARTMENT

Accounts Receivable

Outstanding January 1, 1946,			
per previous audit,	\$	14.40	
Commitments 1946:			
Entered,	\$	159.40	
Not entered,		53.00	
			212.40
			\$ 226.80
Payments to treasurer 1946,	\$	140.00	
Outstanding December 31, 1946, per list,		86.80	
			\$ 226.80

DICKINSON MEMORIAL LIBRARY

Lucy Eveleth, Librarian

Cash on hand January 1, 1946,			
per previous audit,	\$	.14	
Fines collected January 1 to			
August 31, 1946,		82.02	
			\$ 82.16
Payments to treasurer			
January 1 to August 31, 1946,	\$	65.00	
Cash on hand August 31, 1946,		17.16	
			\$ 82.16

Florence Phelps, Librarian

Cash on hand September 1, 1946,	\$	17.16	
Fines collected September 1 to			
December 31, 1946,		51.89	
			\$ 69.05
Payments to treasurer September 1 to			
December 31, 1946,			\$ 69.05
Fines collected January 1 to 9, 1947,	\$	5.47	
Cash on hand January 9, 1947, verified,	\$	5.47	

CEMETERY COMMISSIONERS

Receipts 1946:			
Sale of cemetery lots,	\$	130.00	
Perpetual care income,		4.06	
			\$ 134.06
Payments to treasurer 1946:			
Sale of cemetery lots,	\$	130.00	
Expenditures by commissioners —			
Care of lot,		4.06	
			\$ 134.06

ELISHA ALEXANDER CHARITY FUND

In Custody of Selectmen

		Savings Deposits	Total
On hand at beginning of year 1946,		\$ 2,020.00	\$ 2,020.00
On hand at end of year 1946,		\$ 2,020.00	\$ 2,020.00
Receipts		Payments	
	1946		
Income,	\$ 20.20	Transfer to town,	\$ 20.20

MARTHA ALEXANDER CHARITY FUND

In Custody of Trustees

		Cash	Savings Deposits	Total
On hand at beginning of year 1946,	\$	235.75	\$ 8,525.00	\$ 8,760.75
On hand at end of year 1946,	\$	290.94	\$ 8,525.00	\$ 8,815.94
Receipts			Payments	
	1946			
Income 1946,	\$166.30	Aid to poor,		\$110.00
Cash on hand January		Bank charges,		1.11
1, 1946,	235.75	Cash on hand December		
		31, 1946,		290.94
	<u>\$402.05</u>			<u>\$402.05</u>

LOTTIE EVANS CHARITY FUND

In Custody of Treasurer

		Savings Deposits	Total
On hand at beginning of year 1946,		\$ 725.94	\$ 725.94
On hand at end of year 1946,		\$ 740.52	\$ 740.52
Receipts		Payments	
	1946		
Income,	\$ 14.58	Added to savings deposits,	\$ 14.58

GEORGE F. MORGAN CHARITY FUND

In Custody of Treasurer

		Savings Deposits	Total
On hand at beginning of year 1946,		\$ 3,000.00	\$ 3,000.00
On hand at end of year 1946,		\$ 3,000.00	\$ 3,000.00
Receipts		Payments	
	1946		
Income,	\$ 60.30	Transfer to town,	\$ 60.30

SURPLUS REVENUE SCHOOL FUND

In Custody of Treasurer

		Savings Deposits	Total
On hand at beginning of year 1946,		\$ 1,600.00	\$ 1,600.00
On hand at end of year 1946,		\$ 1,600.00	\$ 1,600.00
	Receipts	Payments	
	1946		
Income,	\$ 32.16	Transfer to town,	\$ 32.16
	<u> </u>		<u> </u>

BELCHER CENTER SCHOOL FUND

In Custody of Treasurer

		Savings Deposits	Securities Par Value	Total
On hand at beginning of year 1946,		\$ 1,050.00	\$ 200.00	\$ 1,250.00
On hand at end of year 1946,		\$ 1,050.00	\$ 200.00	\$ 1,250.00
	Receipts	Payments		
	1946			
Income,	\$ 26.10	Transfer to town,		\$ 26.10
	<u> </u>			<u> </u>

BELCHER LIBRARY FUND

In Custody of Treasurer

		Savings Deposits	Securities Par Value	Total
On hand at beginning of year 1946,		\$ 9,439.01	\$ 300.00	\$ 9,739.01
On hand at end of year 1946,		\$ 9,439.01	\$ 300.00	\$ 9,739.01
	Receipts	Payments		
	1946			
Income,	\$197.15	Transfer to town,		\$197.15
	<u> </u>			<u> </u>

CHARLES P. DICKINSON LIBRARY FUND

In Custody of Treasurer

		Savings Deposits	Total
On hand at beginning of year 1946,		\$ 3,000.00	\$ 3,000.00
On hand at end of year 1946,		\$ 3,000.00	\$ 3,000.00
	Receipts	Payments	
	1946		
Income,	\$ 60.30	Transfer to town,	\$ 60.30
	<u> </u>		<u> </u>

JAMES W. COWLES CEMETERY FUND

In Custody of Treasurer

		Savings Deposits	Total
On hand at beginning of year 1946,		\$ 2,000.00	\$ 2,000.00
On hand at end of year 1946,		\$ 2,000.00	\$ 2,000.00
	Receipts	Payments	
	1946		
Income,	\$ 40.20	Transfer to town,	\$ 40.20
	<u> </u>		<u> </u>

BELCHER CENTER CEMETERY FUND

In Custody of Treasurer

		Savings Deposits	Securities Par Value	Total
On hand at beginning of year 1946,		\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
On hand at end of year 1946,		\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
	Receipts	Payments		
	1946			
Income,	\$ 47.15	Transfer to town,		\$ 47.15
	<u> </u>			<u> </u>

CALVIN STEARNS CEMETERY FUND

In Custody of Treasurer

		Savings Deposits	Total
On hand at beginning of year 1946,		\$ 500.00	\$ 500.00
On hand at end of year 1946,		\$ 500.00	\$ 500.00
	Receipts	Payments	
	1946		
Income,	\$ 10.05	Transfer to town,	\$ 10.05
	<u> </u>		<u> </u>

MARY H. CALLENDER CEMETERY FUND

In Custody of Treasurer

		Savings Deposits	Total
On hand at beginning of year 1946,		—	—
On hand at end of year 1946,		\$ 500.00	\$ 500.00
	Receipts	Payments	
	1946		
Bequest,	\$500.00	Deposited in savings bank,	\$500.00
Income,	173.00	Transfer to town,	173.00
	<u> </u>		<u> </u>
	\$673.00		\$673.00
	<u> </u>		<u> </u>

WEST NORTHFIELD CEMETERY FUND

In Custody of Treasurer

	Savings Deposits	Securities Par Value	Total
On hand at beginning of year 1946,	\$ 3,470.00	\$ 4,000.00	\$ 7,470.00
On hand at end of year 1946,	\$ 3,670.00	\$ 4,000.00	\$ 7,670.00
Receipts		Payments	

1946

Bequests,	\$200.00	Added to savings deposits,	\$200.00
Income,	240.41	Transfer to town,	240.41
	<u>\$440.41</u>		<u>\$440.41</u>

CEMETERY PERPETUAL CARE FUNDS

In Custody of Treasurer

	Savings Deposits	Total
On hand at beginning of year 1946,	\$10,364.75	\$10,364.75
On hand at end of year 1946,	\$10,714.75	\$10,714.75
Receipts	Payments	

1946

Bequests,	\$350.00	Added to savings deposits,	\$350.00
Income,	208.84	Transfer to town,	208.84
	<u>\$558.84</u>		<u>\$558.84</u>

CEMETERY PERPETUAL CARE FUNDS

In Custody of Selectmen

	Savings Deposits	Total
On hand at beginning of year 1946,	\$ 303.00	\$ 303.00
On hand at end of year 1946,	\$ 303.00	\$ 303.00
Receipts	Payments	

1946

Income,	\$ 3.03	Transfer to town,	\$ 3.03
	<u>\$ 3.03</u>		<u>\$ 3.03</u>

POST-WAR REHABILITATION FUND

In Custody of Treasurer

	Cash	Savings Deposits	Securities Par-Value	Total
On hand at beginning of year 1946,	\$404.53	—	\$10,000.00	\$10,404.53
On hand at end of year 1946,	—	\$654.53	\$10,000.00	\$10,654.53
Receipts			Payments	
	1946			
Income,	\$250.00	Deposited in savings bank, \$654.53		
Cash in general treasury January 1, 1946,	404.53			
	<u>\$654.53</u>			<u>\$654.53</u>
	<u><u>\$654.53</u></u>			<u><u>\$654.53</u></u>

TOWN OF NORTHFIELD

Balance Sheet — December 31, 1946

GENERAL ACCOUNTS

ASSETS		LIABILITIES AND RESERVES	
Cash,	\$44,206.53	Withholding Tax-Payroll Deductions,	\$ 291.80
Accounts Receivable:			
Taxes:			
Levy of 1945,	\$ 4,008.40	Dog Licenses—Due County,	9.00
Levy of 1946,	10,770.14	Tax Title Sale Excess 1943—	25.44
		Section 79, Chapter 60,	
		Tax Collector's Costs,	51.90
Motor Vehicle Excise Taxes:		Trust Fund Income:	
Levy of 1946,	352.51	George F. Morgan Charity Fund, \$106.93	
Timber Salvage Taxes:		Elisha Alexander Charity Fund, 111.75	
Levy of 1940,	\$ 1,109.33	Belcher Library Fund, .03	
Levy of 1941,	1,239.84	Dickinson Library Book Fund, 14.31	
Levy of 1942,	1,239.84	Calvin Stearns Cemetery Fund, 10.00	
		Mary Callender Cemetery Fund, 173.00	
		West Northfield Cemetery Fund, 241.43	
Tax Titles,	3,589.01	Cemetery Perpetual Care Funds, 15.56	673.02
Departmental:	620.29		
Aid to Dependent Children, \$ 569.63			
Old Age Assistance,	95.66	Sale of Cemetery Lots Fund,	1,965.62
Snow Removal,	385.34	Sale of Real Estate Fund,	1,260.00
Schools,	86.80	Road Machinery Fund,	9,708.44
	1,137.43		

Federal Grants:

Old Age Assistance:	
Assistance,	\$100.45
Administration,	376.78
Aid to Dependent Children:	
Assistance,	6.65
Administration,	3.00
	486.88
Tailings,	
	20.33

Unexpended Balances:

Planting and Care of Trees,	\$121.34
Sidewalk Construction,	53.60
Sanding Machine,	365.00
School Fence,	850.00
Auxiliary Light-School No. 4	250.00
Auxiliary Light-Alexander Hall,	250.00
War Memorial Survey Committee,	50.00
	1,939.94
Reserve Fund-Overlay Surplus,	
	2,468.57

Overlay Reserved for Abatements:

Levy of 1945,	\$1,410.95
Levy of 1946,	1,757.22
	3,168.17

Aid to Highways:

State,	\$ 1,390.18
County,	1,000.00
	2,390.18

Underestimate 1946:

State Parks and Reservations	
Tax,	\$ 45.49
County Tax,	111.21
	156.71

Revenue Reserved Until Collected:

Motor Vehicle Excise Tax,	\$ 352.51
Timber Salvage,	3,589.01
Tax Title,	620.29
Departmental,	1,137.43
State and County Aid to Highways,	2,390.18
Surplus Revenue,	8,089.42
	37,072.67
	\$67,231.20

DEBT ACCOUNTS

Net Funded or Fixed Debt,	\$18,000.00	New School Building Loan,	\$18,000.00
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TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds,		Elisha Alexander Charity Fund,	\$ 2,020.00
Cash and Securities:		Martha W. Alexander Charity Fund,	8,815.94
In Custody of Treasurer,	\$53,368.81	Lottie Evans Charity Fund,	740.52
In Custody of Selectmen,	2,323.00	George Morgan Charity Fund,	3,000.00
In Custody of Trustees,	8,815.94	Surplus Revenue School Fund,	1,600.00

Belcher Center School Fund,	1,250.00
Belcher Library Fund,	9,739.01
Charles Dickinson Library Book Fund,	3,000.00
James W. Cowles Cemetery Fund,	2,000.00
Belcher Center Cemetery Fund,	2,000.00
Calvin Stearns Cemetery Fund,	500.00
Mary Callender Cemetery Fund,	500.00
West Northfield Cemetery Fund,	7,670.00
Cemetery Perpetual Care Funds:	
In Custody of Treasurer,	10,714.75
In Custody of Selectmen,	303.00
Post-War Rehabilitation Fund,	10,654.53
	\$64,507.75

\$64,507.75

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